

St. Tammany Parish Library
Board of Control Meeting
August 25th, 2025
St. Tammany Parish Council Chambers
21490 Koop Dr.,
Mandeville, LA 70471
6:30 P.M.

Public Comment: A three (3) minute time limit is established for each member of the public wishing to speak (for or against) an item on the agenda. In the case of a Statement of Concern decision, the person who filed the Statement of Concern is given 5 minutes to speak. Please note, all comments must pertain to the agenda item announced. There is no general public comment at the beginning or end of the meeting. Any person wishing to comment on a topic not listed on the agenda may do so by e-mailing lboc@stpl.us by 4:00 PM on Monday, August 25th, 2025.

AGENDA

Call to order by President and Roll Call by Director

Pledge of Allegiance

1. Presentation – Thank you for service to the LBOC
2. Approval of the minutes of the meeting of the Library Board of Control that was held on July 28th, 2025.
 - Public Comment
 - Discussion
 - Vote
3. NEW BUSINESS
 - A. Presentation of the 2024 Audit – John Murray, LaPorte
 - Public Comment
 - Discussion
 - Vote
 - B. Financial Report – July 2025
 - Public Comment
 - Discussion
 - Vote
 - C. Director’s Report
 - D. Summer Reading Wrap-up Presentation
 - E. 2026 Budget (Resolution # 25-019)
 - Public Hearing (motion required to open and close)
 - Discussion
 - Vote

F. Statement of concern decision – *House of Earth and Blood*

- Public Comment
- Discussion
- Vote

G. Lease Renewal for the Administrative office

- Public Comment
- Discussion
- Vote

H. Resolution # 25-016 Resolution amending Rules and Regulations Update Section 106 – E or F Code of Conduct (Baham)

- Public Comment
- Discussion
- Vote

4. Adjournment

**St. Tammany Parish Library
Board of Control Meeting
July 28, 2025
St. Tammany Parish Council Chambers
21490 Koop Dr.,
Mandeville, LA 70471
6:30 P.M.**

MINUTES

The meeting was called to order by Charles (Chuck) Branton, Vice-President. Kelly LaRocca, Director, called the roll and declared that a quorum was present.

Present (6): Chuck Branton, Glenn Baham, Councilman Patrick Burke (designated by Parish President Mike Cooper), Tamarah Myers, Dinah Thanars, Travis Thompson

Absent (0): None

Emily Couvillon with the Civil Division of the District Attorney's Office was also present as legal counsel for the library.

C. Branton explained the meeting rules and the rules for public comment.

Councilman Patrick Burke and Glenn Baham led the Pledge of Allegiance.

1. Introduction of Incoming Board Members

C. Branton introduced and welcomed newly appointed board members Glenn Baham and Travis Thompson.

2. Approval of the minutes of the meeting of the Library Board of Control (LBOC) that was held on May 19, 2025, and special meetings held on June 16 and June 23, 2025. (Branton)

MOTION: T. Myers moved to approve the May 19, 2025, LBOC meeting minutes. It was seconded by G. Baham.

PUBLIC COMMENT: There was no public comment.

DISCUSSION: There was no Board discussion.

VOTE: Branton: Yes Baham: Yes Burke: Abstained Myers: Yes Thanars: Yes Thompson: Yes

RESULT: Motion to approve the May 19, 2025, meeting minutes carried. (Yes – 5 | Abstained – 1)

MOTION: T. Myers moved to approve the June 16, 2025, LBOC special meeting minutes. It was seconded by D. Thanars.

PUBLIC COMMENT: There was no public comment.

DISCUSSION: There was no Board discussion.

VOTE: Branton: Yes Baham: Yes Burke: Abstained Myers: Yes Thanars: Yes Thompson: Yes

RESULT: Motion to approve the June 16, 2025, special meeting minutes carried. (Yes – 5 | Abstained – 1)

MOTION: G. Baham moved to approve the June 23, 2025, LBOC special meeting minutes. It was seconded by D. Thanars.

PUBLIC COMMENT: There was no public comment.

DISCUSSION: There was no Board Discussion.

VOTE: Branton: Yes Baham: Yes Burke: Abstained Myers: Yes Thanars: Abstained Thompson: Yes

RESULT: Motion to approve the June 23, 2025, special meeting minutes carried. (Yes – 4 | Abstained – 2)

3. NEW BUSINESS

A. Resolution # 25-014. Resolution amending Rules and Regulations Section 209 – Limits of Library Use – C. Other Fees - Regarding printing for United States Military active-duty service members, reservists, veterans, and members of the Louisiana National Guard and faxing for all patrons. (Branton)

C. Branton explained that veterans are required to fax documents to the United States Department of Veterans Affairs (VA) when seeking services and benefits. In an effort to help and honor the veterans of the Parish, this resolution seeks to eliminate the financial burden associated with faxing and printing by offering these resources free of charge to all service members. K. LaRocca reviewed the highlighted changes to the policy.

Military veterans in attendance from the Veterans of Foreign Wars of the United States (VFW) and the Disabled American Veterans (DAV) included First Sergeant Jay Evans, a 28-year Army veteran; Earl Folks, a 10-year Army veteran; and Major Wayne Barrett Marvin, Jr., a 28-year U.S. Marine Corps veteran.

PUBLIC COMMENT:

David Cogle – He asked if the library offers scanning capabilities. K. LaRocca confirmed that scanners are available for patrons to use free of charge.

First Sergeant Jay Evans – He expressed gratitude to the Board for approving these services. He assists veterans in receiving benefits and often meets with them at the Lacombe Branch Library. He praised the Lacombe Branch staff, stating they consistently go above and beyond in their service. He thanked K. LaRocca, C. Branton, and T. DiMaggio for meeting with him and developing a plan to provide these helpful resources to veterans.

Sonnet Ireland – Slidell, LA. She spoke in support of the resolution. She suggested extending free fax and printing services to members of the Mississippi National Guard, noting their close proximity to St. Tammany Parish.

Lisa Rustemeyer – Mandeville, LA. She spoke in support of the resolution. She brought up the issue of book challenges. C. Branton asked her to stay on topic. She reiterated that she is in favor of the resolution.

James Prentice – Covington, LA. He spoke in support of the resolution. He shared a memorable childhood experience of meeting a military veteran during a flight to New Orleans. He asked if the free services will be offered to Mississippi veterans and inquired if they are required to pay the \$30 out-of-parish fee for a library card.

Dr. Andrew Benson – Pearl River, LA. He spoke in support of the resolution. He raised concerns about non-original signatures, noting the potential for such documents to be passed on to other agencies, which could lead to abuse or fraud.

DISCUSSION: T. Myers expressed her thanks and gratitude to the veterans for their service. P. Burke thanked the veterans for their service. He inquired whether a patron's library account profile could include a designation indicating they are a veteran. K. LaRocca stated that she will look into the possibility.

D. Thanars thanked the veterans for their service. Referring to earlier comments, she asked if the Board will consider extending free services to Mississippi veterans, or will they discuss this at a later date. C. Branton suggested discussing it at a later date, as this is the beginning of the journey, not a one-time decision. K. LaRocca clarified that although the Louisiana National Guard is specifically mentioned in the policy, all United States Military veterans and service members will be eligible for free printing and faxing regardless of their state of residence.

T. Thompson thanked the veterans for their service and specifically expressed appreciation for J. Evans' efforts in assisting veterans with signing up for services.

MOTION: C. Branton moved to adopt Resolution 25-014. It was seconded by G. Baham.

VOTE: Branton: Yes Baham: Yes Burke: Yes Myers: Yes Thanars: Yes Thompson: Yes

RESULT: Motion to adopt Resolution 25-014 carried. (Unanimous – 6)

C. Branton and K. LaRocca presented a proclamation to the veterans, officially declaring that printing and faxing for service members are now free of charge.

B. Election of Officers

With the resignations of Ann Shaw and Pam Georges, the positions of President and Secretary of the Board are vacant. This necessitates the election of officers.

MOTION: T. Thompson made a motion to elect Chuck Branton as Board President, Glenn Baham as Board Vice-President, and Tamarah Myers as Board Secretary. It was seconded by D. Thanars.

C. Branton asked if there were any other nominations. There were no other nominations.

MOTION: G. Baham moved to close the nominations. It was seconded by T. Thompson. The motion was carried by unanimous consent.

PUBLIC COMMENT – Nomination for Board President (Chuck Branton):

Dr. Andrew Benson – Pearl River, LA. He spoke in favor of the nominations. He spoke of the Board's role in protecting children and using wise judgment, then went on to address broader themes of good versus evil and the struggles of life.

Sonnet Ireland – She expressed concern about a lack of clarity regarding when to submit comment cards, as well as issues related to staying on topic during public comment. She stated that she trusts C. Branton to treat everyone equally when holding individuals accountable for following the rules.

Lisa Rustemeyer – She raised concerns about holding officer elections with a newly appointed board, expressed disappointment over recent social media posts calling for Ann Shaw’s resignation, and questioned whether all members are acting in the library’s best interest or pursuing other agendas.

Jill Kesler – Covington, LA. She stated she is honored and privileged to have served on the LBOC this past year. She spoke in favor of all three officer nominations.

James Prentice – He stated that the yellow box on the comment card is too small. He spoke in favor of all three officer nominations. He expressed concern, using a metaphor from *The Lion King* to illustrate perceived attempts to discredit the new Board before they have the chance to prove themselves.

David Cogle – He spoke in favor of all three officer nominations. He stated his opinion that the opposition to C. Branton is politically motivated.

DISCUSSION: There was no Board discussion.

MOTION: The motion to elect Chuck Branton as Board President, made by T. Thompson and seconded by D. Thanars, was reiterated prior to the vote.

VOTE: Branton: Yes Baham: Yes Burke: Yes Myers: Yes Thanars: Yes Thompson: Yes

RESULT: The motion to elect Chuck Branton as Board President carried. (Unanimous – 6)

PUBLIC COMMENT – Nomination for Board Vice-President (Glenn Baham):

Dr. Andrew Benson – He spoke in favor of G. Baham and reiterated his support for all three nominees.

Jean Wiggan – She questioned how newly appointed board members know each other well enough to vote this soon. She responded to the earlier *Lion King* metaphor, stating she is not a “hyena.” She stated that this is not a political issue.

DISCUSSION: There was no Board discussion.

MOTION: The motion to elect Glenn Baham as Board Vice-President, made by T. Thompson and seconded by D. Thanars, was reiterated prior to the vote.

VOTE: Branton: Yes Baham: Yes Burke: Yes Myers: Yes Thanars: Yes Thompson: Yes

RESULT: The motion to elect Glenn Baham as Board Vice-President carried. (Unanimous – 6)

MOTION: The motion to elect Tamarah Myers as Board Secretary/Treasurer, made by T. Thompson and seconded by D. Thanars, was reiterated prior to public comment and the vote.

PUBLIC COMMENT – Nomination for Board Secretary/Treasurer (Tamarah Myers):

Sonnet Ireland – She questioned the need for a Board Secretary, stating that library administrative staff prepare the minutes. She noted that state law says that the Director can act as Secretary. E.

Couvillon clarified that while state law does allow the Library Director to serve as Secretary, the Rules and Regulations of the St. Tammany Parish LBOC state that “the officers of the Board shall be

President, Vice-President, and Secretary/Treasurer, all of whom shall be board members.” S. Ireland suggested the Board consider revising its policy, stating that the role appears to be obsolete.

DISCUSSION: There was no Board discussion.

VOTE: Branton: Yes Baham: Yes Burke: Yes Myers: Yes Thanars: Yes Thompson: Yes

RESULT: The motion to elect Tamarah Myers as Board Secretary/Treasurer carried. (Unanimous – 6)

C. Financial Reports – June 2025 (Branton/LaRocca)

K. LaRocca reviewed the June 2025 financial reports. The library has received all expected Ad Valorem revenue for the year. One more State Revenue Sharing payment will be received before the end of the year. The budget percentage should be 50% at this point in the year. Revenues are at 50.21% and Expenditures are at 46.31%. Tax revenue is credited in twelfths and is reflected as such on the financial report. K. LaRocca gave explanations for budget lines that were over or under 50%. Most variances are due to expenses being paid early or late in the year and will be in balance by the end of the year.

C. Branton noted that Juvenile Programming is only at 31.66%. K. LaRocca explained that this line covers only regular Juvenile Programming, while Summer Reading Programming is funded through its own budget line. C. Branton asked K. LaRocca to clarify the ages that are considered Juvenile. She confirmed ages 0 to 12 years old. At C. Branton’s request, K. LaRocca gave a brief overview of the Mobile Library vehicle, Books by Mail, and Lobby Stop Service.

G. Baham commented that he was surprised to learn that the library does not currently have a Human Resources (HR) staff person and would like to see someone with HR expertise hired for the role. K. LaRocca reported that the HR position has been advertised and the library has received over 20 resumes.

MOTION: T. Myers moved to approve the June 2025 financial reports. It was seconded by T. Thompson.

PUBLIC COMMENT:

James Prentice – He asked if iPads are available to Mobile Library patrons. K. LaRocca replied they are not at this time. He asked for clarification on whether 43% of the budget goes towards salaries. K. LaRocca clarified that 43% represents the amount of the Salaries line spent so far this year. While it would typically be at 50% by this point, it is currently under budget due to unfilled positions and the timing of two three-paycheck months later in the year (July and December). J. Prentice asked what percentage of the total budget goes to salaries and benefits such as insurance. K. LaRocca referenced the 2023 Annual Report, which states that 62.58% of the budget was spent on salaries and benefits. She added that a range of 60-75% is typical for libraries.

DISCUSSION: There was no Board discussion.

VOTE: Branton: Yes Baham: Yes Burke: Yes Myers: Yes Thanars: Yes Thompson: Yes

RESULT: Motion to approve the June 2025 financial reports carried. (Unanimous – 6)

D. Director's Report (Branton/LaRocca)

K. LaRocca reported recent updates to facilities, technology, marketing and outreach efforts, professional development, new staff, contracts, strategic plan goals, public records requests, Statements of Concern, transition of materials, and service statistics for May, June, and the year-to-date statistics. She highlighted the Lobby Stop service visits. She spoke about the Community Input meetings in Slidell and Lacombe regarding the upcoming expansion and construction projects.

T. Myers asked what percentage of the Young Adult (YA) books have been reviewed. K. LaRocca stated that she will check the status this week and will follow up with an answer. T. Myers asked what were the top three requests from the community regarding the Lacombe and Slidell projects. K. LaRocca answered that they are still collecting information, but so far, the top requests are for a covered porch, separate children's wing with separate entrance, glassed-in teen area, and a café.

G. Baham asked if the Summer Reading Challenge (SRC) numbers are available yet. K. LaRocca explained that an SRC wrap-up report will be given at the August LBOC meeting.

E. Resolution # 25-015. Resolution amending Rules and Regulations Section 209 – Limits of Library Use – B. Overdue Fees (Branton)

K. LaRocca reviewed the highlighted updates to this policy. She explained that many of the updates were part of the library's procedures, but were not included in the Rules and Regulations.

MOTION: D. Thanars moved to adopt Resolution 25-015. It was seconded by G. Baham.

PUBLIC COMMENT:

Sonnet Ireland – She asked if overdue fines for veterans will be waived. K. LaRocca clarified that printing and faxing will be free for veterans. S. Ireland suggested that STPL eliminate overdue fees, as many other libraries are fine-free for overdue fees.

Kevin Marino – Mandeville, LA. He welcomed the new board members and spoke in favor of the resolution and the earlier resolution declaring free prints and faxes for veterans. He suggested extending the 3-day grace period to allow additional checkouts if items are overdue.

DISCUSSION: There was no Board discussion.

VOTE: Branton: Yes Baham: Yes Burke: Yes Myers: Yes Thanars: Yes Thompson: Yes

RESULT: Motion to adopt Resolution 25-015 carried. (Unanimous – 6)

F. Resolution # 25-016. Resolution amending the Rules and Regulations Update Section 106 – E or F Code of Conduct (Shaw)

C. Branton noted that although Ann Shaw, the original sponsor, is no longer on the Board, G. Baham will present the resolution for discussion. G. Baham expressed his appreciation and gratitude for A. Shaw's 8 years of service on the Board. He voiced interest in developing a Code of Conduct to promote civility and reduce tensions.

MOTION: G. Baham moved to postpone discussion of Resolution 25-016 until the next board meeting on August 25, 2025, to allow time for revision and refinement of the resolution. It was seconded by D. Thanars.

PUBLIC COMMENT:

Devin McGee – Madisonville, LA. He spoke in favor of the postponement.

Sonnet Ireland – She spoke in favor of the postponement. She suggested the Board reach out to the State Library for help, as they are a great resource. She supports the idea of creating a Code of Conduct.

Lisa Rustemeyer – She supports the idea of having a code of conduct. She stated that the previous discussion of a Code of Conduct was uncomfortable to listen to and lacked a spirit of collegiality.

James Prentice – He was not in favor of the postponement and expressed strong opposition to the resolution.

Kevin Marino – He spoke in favor of the postponement. He suggested the Board continue to hold Rules and Regulations committee meetings.

David Cogle – He spoke in favor of the postponement. He stated that the Board is entrusted with a fiduciary duty over taxpayer money and according to LA R.S. 25:215, the Board employs the Library Director. He is concerned about the wording in the original resolution that requires the Board to ask for approval from the Library Director in order to receive requested documents.

DISCUSSION: There was no Board discussion.

VOTE: Branton: Yes Baham: Yes Burke: Yes Myers: Yes Thanars: Yes Thompson: Yes

RESULT: Motion to postpone Resolution 25-016 carried. (Unanimous – 6)

G. Resolution # 25-017. Resolution regarding the current disposition of challenged materials (Branton)

K. LaRocca explained that there have been some challenged books that were moved due to Board directives, changes made to the Criteria for Selection, and the implementation of the tiered card system. This resolution directs staff to follow up with complainants when a challenged item has been moved to another collection to determine whether the change has satisfied their concern. An example of this is when a YA book is moved to the Adult Collection.

PUBLIC COMMENT:

Devin McGee – He stated that relocation of offending materials behind the circulation desk is a good idea.

Sonnet Ireland – She asked for clarification on which complainants would be contacted and K. LaRocca reiterated the specifics. S. Ireland asked what happens if a complainant is not satisfied with the action taken. C. Branton clarified that the resolution applies to cases where the library has done what the complainant has requested. As an example, the complainant requested a book be moved to the Adult section and that request has been fulfilled. He further clarified that the Board is still required to review SOC's in which a complainant has requested a book's removal from the library. T. Myers asked S. Ireland whether the library where she works has a Code of Conduct available online

that the Board could review as a resource. S. Ireland responded that T. Myers can contact her privately, and she would be happy to answer any questions.

Lisa Rustemeyer – She asked for clarification and K. LaRocca and C. Branton restated the specific situations covered by the resolution. L. Rustemeyer spoke about the complainants who do not attend the Board meetings and the costs associated with book challenges. K. LaRocca explained that the primary cost is staff time, and the directives of this resolution is expected to save staff time overall. L. Rustemeyer asked additional general questions about the process. E. Couvillon provided a brief overview of the policy, including the committee review and appeals process.

James Prentice – He referenced a letter he received stating that a decision on his SOC's would be provided within 45 days unless extended by the LBOC, but no follow-up has been received. He expressed strong dissatisfaction with the Administrative Office. He formally informed Tanya DiMaggio of his intent to appeal the decisions regarding *The Librarian of Auschwitz* and *Natsume's Book of Friends*, and demanded that both titles be placed on the next scheduled LBOC meeting agenda.

Kevin Marino – He stated he had emailed the Board about his SOC's but now understands the resolution after K. LaRocca's explanation. He suggested reaching out to any complainant affected by the relocation of a book, whether they had requested its removal or relocation, noting that in some cases, moving a book to the Adult section may address their concerns.

Joan Simon – Covington, LA. She spoke in favor of the resolution and believes it will streamline the process.

MOTION: T. Thompson moved to approve Resolution 25-017. It was seconded by D. Thanars.

DISCUSSION: There was no Board discussion.

VOTE: Branton: Yes Baham: Yes Burke: Yes Myers: Yes Thanars: Yes Thompson: Yes

RESULT: Motion to adopt Resolution 25-017 carried. (Unanimous – 6)

H. Resolution # 25-018. Resolution regarding extension of time to allow for procedural due process of undecided Statements of Concern (Branton)

C. Branton and K. LaRocca explained that the 120-day extension that the Board approved in March expired on July 22nd and the Board will need to consider extending the time limit. The response time would be extended to 120 days from the date of this resolution.

PUBLIC COMMENT:

Devin McGee – He spoke in favor of the resolution. He spoke of the importance of discernment and content curation when adding items to the catalog.

Sonnet Ireland – In response to the previous speaker's comments, she stated that it is illegal to discriminate against adding certain types of books to the collection. She spoke in favor of the resolution.

James Prentice – He referenced a book he had opposed in the library's collection 25 years ago and said he was given the brushoff at the time. He spoke about the Parish Council and the LBOC, then made remarks concerning a Councilman, which C. Branton noted were off topic from the resolution under discussion.

Kevin Marino – He spoke in favor of the resolution. He thanked K. LaRocca and the staff for thoroughly reviewing his SOC's and the books he challenged. He referenced the Graphic Novel resolution from February 28, 2023, and stated that his SOC's would be satisfied if the Board repeals that resolution.

MOTION: T. Myers moved to adopt Resolution 25-018. It was seconded by G. Baham.

DISCUSSION:

G. Baham – He noted that the 120 days is the maximum extension period and asked whether some of the books could be reviewed in less time, potentially before the October board meeting. K. LaRocca responded that it may not be possible to review each item before October, explaining that some books will need to be read cover to cover by both staff and the Board.

VOTE: Branton: Yes Baham: Yes Burke: Yes Myers: Yes Thanars: Yes Thompson: Yes

RESULT: Motion to adopt Resolution 25-018 carried. (Unanimous – 6)

4. Adjournment

There being no further business, a motion to adjourn was made by D. Thanars and was seconded by T. Thompson. All were in favor, none were opposed, and no one was absent. Motion carried.

APPROVAL:

Tamarah Myers, Board Secretary/Treasurer

ST. TAMMANY PARISH LIBRARY

Audit of Financial Statements

December 31, 2024



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Independent Auditor's Report

To the Board of Control
St. Tammany Parish Library

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund of St. Tammany Parish Library (the Library), a component unit of St. Tammany Parish, Louisiana, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Library as of December 31, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Library and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Library's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 33, the pension schedules on pages 34 and 35, and the schedule of changes in net OPEB liability and related ratios on page 36, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in the appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Library's basic financial statements. The schedule of general fund expenditures, the schedule of governing board, and the schedule of compensation, benefits, and other payments to agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of general fund expenditures, the schedule of governing board, and the schedule of compensation, benefits, and other payments to agency head are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 15, 2025 on our consideration of the Library's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Library's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Library's internal control over financial reporting and compliance.



A Professional Accounting Corporation

Baton Rouge, LA
April 15, 2025

BASIC FINANCIAL STATEMENTS
GOVERNMENT-WIDE FINANCIAL STATEMENTS

ST. TAMMANY PARISH LIBRARY
Statement of Net Position
December 31, 2024

	Governmental Activities
Assets	
Cash	\$ 6,317,694
Intergovernmental Receivable - Ad Valorem Taxes, Net	13,079,220
Intergovernmental Receivable - State Revenue Sharing	269,095
Deposits	1,981
Prepaid Expenses	144,570
Capital Assets, Net of Accumulated Depreciation and Amortization	<u>3,785,541</u>
Total Assets	<u>23,598,828</u>
Deferred Outflows of Resources	
Deferred Outflows Related to Pension Obligation	1,784,475
Deferred Outflows Related to Other Postemployment Benefit Obligation	<u>33,213</u>
Total Deferred Outflows of Resources	<u>1,817,688</u>
Liabilities	
Accounts Payable	11,838
Accrued Payroll Liabilities	283,483
Claims Payable	249,919
Noncurrent Liabilities	
Due Within One Year - Leases	143,235
Due in More than One Year - Leases	849,212
Compensated Absences	506,665
Net Pension Liability	594,381
Net Other Postemployment Benefit Obligation (OPEB)	<u>1,529,409</u>
Total Liabilities	<u>4,168,142</u>
Deferred Inflows of Resources	
Deferred Inflows Related to Pension Obligation	269,508
Deferred Inflows Related to Other Postemployment Benefit Obligation	<u>916,876</u>
Total Deferred Inflows of Resources	<u>1,186,384</u>
Net Position	
Net Investment in Capital Assets	2,793,094
Unrestricted	<u>17,268,896</u>
Total Net Position	<u><u>\$ 20,061,990</u></u>

The accompanying notes are an integral part of these financial statements.

ST. TAMMANY PARISH LIBRARY
Statement of Activities
For the Year Ended December 31, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
Library	\$ 12,211,174	\$ 96,265	\$ 85,509	\$ (12,029,400)
General Revenues				
Intergovernmental Revenue - Ad Valorem Taxes, Net				13,217,481
Intergovernmental Revenue - State Revenue Sharing				284,621
Miscellaneous Revenues				6,346
Earnings on Investments				198,221
Total General Revenues				13,706,669
Change in Net Position				1,677,269
Net Position, Beginning of Year				18,384,721
Net Position, End of Year				\$ 20,061,990

The accompanying notes are an integral part of these financial statements.

**FUND FINANCIAL STATEMENTS
GOVERNMENTAL FUND**

ST. TAMMANY PARISH LIBRARY
Balance Sheet
Governmental Fund
December 31, 2024

	General Fund
<hr/>	
Assets	
Cash	\$ 6,317,694
Intergovernmental Receivable - Ad Valorem Taxes, Net	13,079,220
Intergovernmental Receivable - State Revenue Sharing	269,095
Other Receivables	727
Prepaid Expenses	144,570
Deposits	1,981
	<hr/>
Total Assets	<u>\$ 19,813,287</u>
Liabilities	
Accounts Payable	\$ 11,838
Accrued Payroll Liabilities	283,483
Claims Payable	249,919
	<hr/>
Total Liabilities	<u>545,240</u>
Deferred Inflows of Resources	
Unavailable Ad Valorem Taxes	109,467
	<hr/>
Total Deferred Inflows of Resources	<u>109,467</u>
Fund Balance	
Nonspendable	144,570
Assigned	5,648,000
Unassigned	13,366,010
	<hr/>
Total Fund Balance	<u>19,158,580</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 19,813,287</u>

The accompanying notes are an integral part of these financial statements.

ST. TAMMANY PARISH LIBRARY
Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
December 31, 2024

Amounts reported for governmental activities in the statement of net position are different because:

Total Fund Balance	\$ 19,158,580
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	3,785,541
Deferred inflows of resources - unavailable ad valorem taxes are not reported on government-wide financial statements.	109,467
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(506,665)
The Library follows the requirements of GASB Statement No. 68, which provides for the recognition of pension obligations. This includes the recognition of related deferred outflows and inflows of resources.	1,514,967
The Library follows the requirements of GASB Statement No. 75, which provides for the recognition of OPEB obligations. This includes the recognition of related deferred outflows and inflows of resources.	(883,663)
Long-term assets/liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Those assets/liabilities consist of:	
Leases	(992,447)
Net Pension Liability	(594,381)
Net Other Postemployment Benefit Obligation (OPEB)	<u>(1,529,409)</u>
Net Position of Governmental Activities	<u>\$ 20,061,990</u>

The accompanying notes are an integral part of these financial statements.

ST. TAMMANY PARISH LIBRARY
Statement of Revenues, Expenditures, and
Changes in Fund Balance
Governmental Fund
For the Year Ended December 31, 2024

	General Fund
Revenues	
Intergovernmental Revenue - Ad Valorem Taxes, Net	\$ 13,465,593
Intergovernmental Revenue - State Revenue Sharing	284,621
Fines and Fees	96,265
Donations	23,776
Earnings on Investments	198,221
Miscellaneous Revenues	<u>6,346</u>
Total Revenues	<u>14,074,822</u>
Expenditures	
Library	
Personnel Services	7,500,038
Operating Services	3,526,254
Debt Service	
Principal	133,548
Interest	73,178
Capital Outlay	<u>1,131,674</u>
Total Expenditures	<u>12,364,692</u>
Net Change in Fund Balance	1,710,130
Fund Balance, Beginning of Year	<u>17,448,450</u>
Fund Balance, End of Year	<u>\$ 19,158,580</u>

The accompanying notes are an integral part of these financial statements.

ST. TAMMANY PARISH LIBRARY
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balance of the Governmental Fund
to the Statement of Activities
For the Year Ended December 31, 2024

Net Change in Fund Balance - Total Governmental Fund	\$ 1,710,130
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	(5,696)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund:

Change in Unavailable Ad Valorem Taxes	(248,112)
Contributions Made to Retirement Plan by Other Governments	61,733

The issuance of long-term debt provides current financial resources of governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has an effect on net position:

Principal Payments on Outstanding Leases	133,548
--	---------

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund:

Compensated Absences Payable	38,534
Change in the Net Pension Liability and Related Deferred Outflows and Inflows of Resources	334,451
Change in Other Postemployment Benefit Obligation and Related Deferred Outflows and Inflows of Resources	(347,319)

Change in Net Position of Governmental Activities	<u>\$ 1,677,269</u>
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The accompanying notes are an integral part of these financial statements.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies

The accounting and reporting policies of St. Tammany Parish Library (the Library) conform to accounting principles generally accepted in the United States of America (U.S. GAAP) applicable to government entities. The following is a summary of significant accounting policies.

Reporting Entity

The Library was established by St. Tammany Parish, Louisiana (the Parish), under the provisions of Louisiana Revised Statute (R.S.) 25:211. The Library is governed by a Board of Control (the Board), which is appointed by the Parish. Effective January 1, 1989, the administrative and accounting functions for the Library were transferred to the Board of Control under the provisions of R.S. 25:215(b)(9); these functions were previously provided by the Parish. During 2023, the Library maintained twelve branches, a business resource center, and an administrative facility, which provide citizens of the Parish access to library materials, books, magazines, compact discs, films, and the internet.

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14, as amended, established criteria for determining which component units should be considered part of the Parish for financial reporting purposes. The basic criterion for including a potential component unit with the reporting entity is financial accountability.

The Library is a component unit of the Parish because the Parish appoints all members of the Library's Board and, as such, is financially accountable for the Library. The accompanying financial statements present information only on the funds maintained by the Library and do not present information on the Parish, the general government services provided by that governmental unit, or the governmental units that comprise the financial reporting entity.

Basis of Presentation

The accompanying basic financial statements of the Library have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, as amended by GASB Statement No. 63 in June 2011.

The Library's basic financial statements include both government-wide and fund financial statements. The Library currently has only one fund, the General Fund, which is reported as a governmental activity.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on the governmental activities using the full accrual, economic resource basis, which recognizes all long-term assets and receivables, as well as long-term debt and obligations.

The statement of activities demonstrates the degree to which the direct expenses of the Library's primary function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

The Library uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain library functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity, or the total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10% of the corresponding total for all governmental funds.

The General Fund is the primary operating and sole fund of the Library. It accounts for all the financial transactions and is classified as a governmental fund type. The focus of the governmental fund's measurement is upon the determination of financial position and changes in financial position rather than upon net income.

Measurement Focus / Basis of Accounting

The government-wide financial statements are accounted for using the economic resources measurement focus. All assets and liabilities (whether current or noncurrent) are reported.

The government-wide financial statements are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when the liability is incurred or economic asset used, regardless of the timing of related cash flows.

The amounts reflected in the governmental fund financial statements are accounted for using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Measurement Focus / Basis of Accounting (Continued)

The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to the government-wide financial statements.

The amounts reflected in the governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined, and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Library considers all revenues available if they are collected within 60 days after the fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on any general long-term debt, which would be recognized when payment is due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Ad valorem taxes are considered to be collected when they are collected by the St. Tammany Parish Sheriff. Ad valorem taxes collected after 60 days are recorded as a deferred inflow on the governmental fund balance sheet. State revenue sharing associated with the current fiscal period is considered susceptible to accrual and so has been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Library.

Budget and Budgetary Accounting

The Board has adopted a budget for the General Fund. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget prior to adoption. Any amendment involving increases in expenditures must be approved by the Board. Budgeted amounts included in the accompanying financial statements include all amendments. All budgeted amounts which are not expended or obligated through contracts lapse at year-end. Unspent budgeted amounts will be reallocated in the following year's budget. The General Fund budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. The Library amended its budget during 2024. These amendments are reflected in the budgetary comparison schedule of this report.

Cash and Cash Equivalents

Cash includes amounts in interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Library may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Receivables

Receivables are reported net of estimated uncollectible amounts. The allowance for uncollectible amounts was \$321,733, which represents 2% of the total ad valorem tax receivable at December 31, 2024. This estimate is based on the Library's history of collections within this revenue stream.

Capital Assets

Capital assets, which include property, vehicles, furniture and equipment, computers, and building improvements, are reported in the government-wide financial statements. Capital assets are recorded at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. Depreciation of all exhaustible capital assets is charged as an expense against the Library's operations. In the fund financial statements, capital assets are accounted for as capital outlay expenditures upon acquisition.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable. The Library capitalizes equipment in excess of \$2,500, and improvements in excess of \$25,000. The Library capitalizes all books and other items except for periodicals and reference materials.

The following estimated useful lives and methods are used to compute depreciation:

Library Materials	5 Years	Straight-Line
Vehicles	5 Years	Straight-Line
Furniture and Equipment	5 - 10 Years	Straight-Line
Computers	5 Years	Straight-Line
Building Improvements	20 - 30 Years	Straight-Line

Depreciation expense amounted to \$879,749 and amortization expense amounted to \$158,194 for the year ended December 31, 2024.

Compensated Absences

The Library's policy allows employees to accumulate unused vacation and sick leave on an unlimited basis. Employees earn annual vacation leave and sick leave based on the number of years of service, as follows:

Years of Service	Annual Time Earned	
	Vacation	Sick
1 to 15 Years	15 Days	12.5 Days
Greater than 15 Years	20 Days	12.5 Days

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Compensated Absences (Continued)

At the end of each year, employees forfeit unused vacation that exceeds 600 hours. Upon termination of service, employees are entitled to be paid for up to 300 hours of unused vacation leave and one-third of the accumulated sick leave. The remainder of the vacation and sick leave is forfeited upon termination, but will be paid only upon illness while in the employ of the Library. The noncurrent portion (amounts estimated to be used in subsequent fiscal years) for governmental funds is reported only as a general long-term obligation in the government-wide statement of net position, and represents a reconciling item between the fund and government-wide presentations. At December 31, 2024, the Library had compensated absences of \$499,423 and salary related costs of \$7,242 for a total compensated absences liability of \$506,665. Compensated absences decreased by \$38,534 during the year ended December 31, 2024.

Leases

The Library is a lessee for noncancellable lease of buildings. It recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. At the commencement of a lease, the Library initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of the lease payments made. The lease asset is initially measured at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

The Library uses the interest rate charged by the lessor at the discount rate. When the interest rate charged by the lessor is not provided, the Library generally uses its estimated incremental borrowing rate as the discount rate for leases.

The Library monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Parochial Employees' Retirement System (the System) and additions to/deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Equity

Government-wide net position is divided into three components:

1. *Net Investment in Capital Assets* - Consists of the historical cost of capital assets including any restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. *Restricted* - Consists of assets that have constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
3. *Unrestricted* - All other net position is reported in this category.

In the governmental fund financial statements, fund balances are classified as follows:

1. *Nonspendable* - Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
2. *Restricted* - Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
3. *Committed* - Amounts that can be used only for specific purposes determined by a formal action of the Board. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board.
4. *Assigned Fund Balance* - Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
5. *Unassigned Fund Balance* - All amounts not included in other spendable classifications.

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the Library's policy is to apply restricted net position first.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

New Accounting Pronouncements - Adopted

The Library adopted the following accounting pronouncements during the year ended December 31, 2024:

GASB Statement No. 100, *Accounting Changes and Error Corrections*

The primary objective of the Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections. The adoption of the Statement did not have an effect on the financial statements.

GASB Statement No. 101, *Compensated Absences*

The Statement updates the recognition and measurement guidance for compensated absences. The Library adopted the Statement which increased compensated absences liability due to including salary related costs of \$7,242.

New Accounting Pronouncements - Upcoming

GASB Statement No. 102, *Certain Risk Disclosures*

The objective of the Statement is to provide users of government financial statements with essential information about risks related to government's vulnerabilities due to certain concentrations or constraints. The Statement is effective for fiscal years beginning after June 15, 2024.

GASB Statement No. 103, *Financial Reporting Model Improvements*

The objective of the Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement is effective for fiscal years beginning after June 15, 2025.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*

The objective of the Statement is to provide users of government financial statements with essential information about certain types of capital assets. The Statement is effective for fiscal years beginning after June 15, 2025.

Management is currently evaluating the effects of the new GASB pronouncements scheduled for implementation for the fiscal year ending December 31, 2025.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 2. Cash and Cash Equivalents

The following is a summary of cash and cash equivalents (book balances) at December 31, 2024:

Demand Deposits	<u>\$ 6,317,694</u>
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These deposits are stated at cost, which approximates market.

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that, in the event of a bank failure, the Library's deposits may not be recovered. The Library does not have a deposit policy for custodial credit risk. As of December 31, 2024, \$5,957,136 of the Library's bank balance was exposed to custodial credit risk. However, these deposits were secured from risk by the pledge of securities owned by the fiscal agent bank.

Note 3. Assigned Fund Balance

At December 31, 2024, assigned fund balance of the General Fund consisted of the following:

Operational Reserves	\$ 2,500,000
Disaster/Emergency Funds	1,475,000
Slidell Branch Furniture	700,000
Causeway Branch Furniture	130,000
Mandeville Branch Furniture	270,000
Lacombe Branch Furniture	250,000
Covington Furniture and Acoustic	50,000
Outreach	<u>273,000</u>
Total	<u><u>\$ 5,648,000</u></u>

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 4. Capital Assets

Capital assets activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated				
Land	\$ 473,285	\$ -	\$ -	\$ 473,285
Capital Assets Being Depreciated				
Artwork	49,464	-	-	49,464
Right-to-Use Buildings	2,103,979	-	-	2,103,979
Library Materials	8,199,273	462,240	(1,627,380)	7,034,133
Vehicles	309,471	162,890	(107,340)	365,021
Computers	198,421	126,050	(15,655)	308,816
Building Improvements	1,873,124	-	(45,365)	1,827,759
Furniture and Equipment	1,914,643	281,067	(40,417)	2,155,293
Total Capital Assets Being Depreciated	14,648,375	1,032,247	(1,836,157)	13,844,465
Less Accumulated Depreciation and Amortization for				
Artwork	(44,011)	(3,606)	-	(47,617)
Right-to-Use Buildings	(1,116,877)	(158,194)	-	(1,275,071)
Library Materials	(7,100,523)	(645,045)	1,627,380	(6,118,188)
Vehicles	(218,609)	(29,457)	107,340	(140,726)
Computers	(86,221)	(49,708)	15,655	(120,274)
Building Improvements	(1,057,500)	(79,620)	45,365	(1,091,755)
Furniture and Equipment	(1,706,682)	(72,313)	40,417	(1,738,578)
Total Accumulated Depreciation and Amortization	(11,330,423)	(1,037,943)	1,836,157	(10,532,209)
Total Capital Assets Being Depreciated, Net	3,317,952	(5,696)	-	3,312,256
Capital Assets, Net	\$ 3,791,237	\$ (5,696)	\$ -	\$ 3,785,541

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 5. Ad Valorem Taxes

Intergovernmental ad valorem taxes for the operations of the Library are normally levied each November on the assessed value listed as of the prior January 1st for all real property, merchandise, and movable property located in the Parish. Assessed values are established by the St. Tammany Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by Louisiana law. A re-evaluation of all property is required to be completed no less than every four years. The last re-evaluation was completed in 2024. Taxes are due and payable by December 31st in the year levied and become delinquent thereafter. Taxes are collected by the St. Tammany Parish Sheriff's Office and remitted to the Parish, which passes the dedicated millage through to the Library.

Note 6. State Revenue Sharing

State revenue sharing is an arrangement whereby local governments are reimbursed by the State of Louisiana (the State) for ad valorem taxes not billed due to the homestead exemption. These intergovernmental revenues are received by St. Tammany Parish and passed through to the Library.

The Library recognized revenue from state revenue sharing of \$284,621 for the year ended December 31, 2024. Receivables for state revenue sharing for the year ended December 31, 2024 were \$269,095.

Note 7. Risk Management

The Library participates in the self-insurance fund of its primary government, St. Tammany Parish, for coverage of property and contents.

The Library has established a self-insurance medical plan (the Plan) for its employees and their covered dependents. The Plan Administrator is responsible for the approval, processing, and payment of claims. The Plan Administrator is also responsible for actuarially determining the needed funding of the Plan. The Plan provides health benefits up to a \$1,000,000 lifetime maximum per covered person. All full-time employees who are regularly scheduled to work at least 28 hours per week and their eligible dependents are eligible for the Plan.

The Plan is accounted for in the General Fund of the Library. The cost of claims is recorded as an expense when the claims arise. Claims liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated, and are recorded in the governmental activities in the statement of net position.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 7. Risk Management (Continued)

Claims liabilities include an amount for claims that have been incurred but not paid as of December 31, 2024. These liabilities are reported at their present value of \$249,919. Changes in the balances of claims liabilities during the years ended December 31, 2024, 2023, and 2022 were as follows:

	2024	2023	2022
Beginning of Year Liability	\$ 196,494	\$ 255,933	\$ 148,211
Claims and Changes in Estimates	1,478,007	1,390,187	1,050,181
Claims Payments	(1,424,582)	(1,449,626)	(942,459)
Balance at Fiscal Year End	\$ 249,919	\$ 196,494	\$ 255,933

A stop-loss insurance contract executed with an insurance carrier covers aggregate claims in excess of \$1,038,397 and claims in excess of \$50,000 per single employee per year. The amount of settlements has not exceeded insurance coverage for each of the past three fiscal years.

Note 8. Pension Plan

The Library contributes to a cost-sharing, multiple-employer defined benefit pension plan administered by the Parochial Employees' Retirement System of Louisiana (PERS or the System). Employees of the Library may elect to be members of PERS Plan A. PERS was established by the Louisiana Legislature as of January 1, 1953, by Act 205 of 1952. PERS is administered by a Board of Trustees consisting of seven members. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to P.O. Box 14619, Baton Rouge, LA 70898-4619, or by calling 225-928-1361.

Plan Description

All permanent employees working at least 28 hours per week and who are paid wholly or in part from library funds shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate.

Any member can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. Any age with thirty (30) or more years of creditable service
2. Age 55 with a minimum of twenty-five (25) years of creditable service
3. Age 60 with a minimum of ten (10) years of creditable service
4. Age 65 with a minimum of seven (7) years of creditable service

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 8. Pension Plan (Continued)

Plan Description (Continued)

For employees hired after January 1, 2007:

1. Age 55 with a minimum of thirty (30) years of creditable service
2. Age 62 with a minimum of ten (10) years of creditable service
3. Age 67 with a minimum of seven (7) years of creditable service

The retirement benefit is generally 1% of the member's final compensation plus \$2 per month for each year of service credited prior to January 1, 1980, and 3% of final average compensation for each year of service after that date. Final average salary is the employee's average salary over the 36 consecutive or joined months which produce the highest average.

Employees who terminate with at least the amount of credited service stated previously, and who do not withdraw their employee contributions, may retire at the age specified previously and receive the benefit accrued to their date of termination. PERS also provides death and disability benefits. Benefits are established by state statute.

Funding Policy

Contributions to PERS include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish except Orleans and East Baton Rouge Parishes. PERS members are required to contribute 9.5% of their annual covered salary. The Library is required to contribute at an actuarially-determined rate. The current rate is 11.50% of annual covered salary for the year ended December 31, 2024.

As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation of the prior year. The Library's contributions to PERS for the years ended December 31, 2024, 2023, and 2022 were \$541,992, \$493,473, and \$505,163, respectively, which is equal to the required contribution. During the year ended December 31, 2023, non-employer contributions to the PERS was \$61,733.

Net Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2024, the Library reported a net pension liability of \$594,381 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and was determined by actuarial valuation as of that date. The Library's proportion of the net pension liability was based on a projection of the Library's long-term share of contributions to the pension plan relative to the projected contributions of all municipalities, actuarially determined. At December 31, 2023, the Library's proportion was .623876%.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 8. Pension Plan (Continued)

Net Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

For the year ended December 31, 2024, the Library recognized pension expense of \$234,820. At December 31, 2024, the Library reported deferred outflows of resources and deferred inflows of resources related to its pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ 281,457	\$ 159,543
Changes in Assumptions	-	103,553
Net Difference between Projected and Actual Earnings on Pension Plan Investments	957,930	-
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions	3,096	6,412
Library Contributions Subsequent to the Measurement Date	541,992	-
Total	\$ 1,784,475	\$ 269,508

In the year ending December 31, 2024, \$541,992 reported as deferred outflows of resources related to pensions resulting from the Library's contributions subsequent to the measurement date will be recognized.

Other amounts reported as deferred inflows of resources and deferred outflows of resources will be recognized in pension expense as follows:

Year Ending December 31,	Amount
2025	\$ 79,375
2026	476,378
2027	806,584
2028	(389,362)
Total	\$ 972,975

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 8. Pension Plan (Continued)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the net pension liability as of December 31, 2024 is as follows:

Valuation Date	December 31, 2023
Actuarial Cost Method	Entry Age Normal
Investment Return	6.40% (Net of Investment Expense)
Expected Remaining Service Lives	4 Years
Projected Salary Increases	4.75% (2.35% Merit / 2.40% Inflation)
Cost-of-Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2021 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.
Inflation Rate	2.30%

The discount rate used to measure the total net pension liability was 6.40% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement System's Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 8. Pension Plan (Continued)

Actuarial Assumptions (Continued)

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.50% for the year ended December 31, 2023.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2023 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income	33%	1.12%
Equity	51%	3.20%
Alternatives	14%	0.67%
Real Assets	2%	0.11%
	<u>100%</u>	<u>5.10%</u>
Inflation		<u>2.40%</u>
Expected Arithmetic Normal Return		<u>7.50%</u>

Sensitivity to Changes in Discount Rate

The following presents the net pension liability (asset) of the Library using the discount rate of 6.40% as well as what the liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.40%) or one percentage point higher (7.40%) than the current rate:

	1% Decrease 5.40%	Current Discount Rate 6.40%	1% Increase 7.40%
Library's Proportionate Share of the Net Pension Liability (Asset)	\$ 4,241,013	\$ 594,381	\$ (2,466,605)

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 9. Leases

The Library leases building space for one of its branches, its administrative office, and its technical services annex. The lease agreements do not specify an interest rate. The Library has estimated lease liabilities and right-to-use assets using its incremental borrowing rate which is the prime rate as of the inception of the leases. At December 31, 2024, the value of the right-to-use assets was \$2,103,979 and accumulated amortization was \$1,275,071. A summary of changes in the Library's lease liabilities during 2024 is as follows:

	December 31, 2023	Additions/ Changes	Retirements/ Payments	December 31, 2024	Due Within One Year
Lease Liabilities	\$ 1,125,995	\$ -	\$ (133,548)	\$ 992,447	\$ 143,235
Total	\$ 1,125,995	\$ -	\$ (133,548)	\$ 992,447	\$ 143,235

Principal and interest payments due on lease liabilities over the next five years and thereafter are as follows (in thousands):

Year Ending December 31,	Principal	Interest
2025	\$ 143,235	\$ 65,168
2026	153,616	56,506
2027	164,740	47,144
2028	141,603	37,180
2029	44,516	31,394
2030 - 2035	344,737	85,133
Total	\$ 992,447	\$ 322,525

Note 10. Deferred Compensation Plan

Certain employees of the Library participate in the Louisiana Public Employees' Deferred Compensation Plan (the Plan) adopted under the provisions of the Internal Revenue Code, Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, P.O. Box 94397, Baton Rouge, Louisiana 70804-9397.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 11. Other Postemployment Benefits (OPEB)

In addition to the pension benefits described in Note 8, the Library provides post-employment healthcare benefits to employees under 65 years of age who retire from the Library in accordance with criteria listed in Note 7 and, in addition, have at least five years of employment in the library system, and have participated in the health insurance plan for the three years prior to retirement. The Library will pay a proportionate share of the health insurance cost based on the years of service.

Funding Policy

The Library allows qualifying retirees to participate in the employee benefit plan for a specified monthly contribution until Medicare-eligible. Qualifying Medicare-eligible retirees are reimbursed up to 75% of the cost of a Medicare supplement plan, but no more than \$150 per month. The Library finances its plan on a pay-as-you-go basis; therefore, no funds are reserved for payment of future health insurance premiums. For the year ended December 31, 2024, the Library contributed \$62,029 to the plan on behalf of the retirees.

Employees Covered by Benefit Terms

At December 31, 2024, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	20
Active Plan Members	110
	<hr/>
Total	130

Total OPEB Liability

The Library's total OPEB liability of \$1,529,409 was determined by an actuarial valuation as of December 31, 2023 and measured as of December 31, 2024.

Actuarial Assumptions and Other Inputs

The total OPEB liability at December 31, 2024 was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.7%
Salary Increases, Average Including Inflation	2.45%, including inflation
Investment Rate of Return	3.26% annually (beginning of year) 4.08% annually (end of year)
Healthcare Cost Trend Rates	
Pre Medic and Medical and Rx	7.75% decreasing to an ultimate rate of 4.0%
Stop Loss Fees	7.75% decreasing to an ultimate rate of 4.0%
Administrative Fees	4.0%
Mortality Rates	Pub-2010 mortality table with generational scale MP-2021

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 11. Other Postemployment Benefits (OPEB) (Continued)

Total OPEB Liability (Continued)

Actuarial Assumptions and Other Inputs (Continued)

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2024, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2024 valuation were based on the results of ongoing evaluations of the assumptions.

Changes in the Total OPEB Liability

	Net Liability
Balance at January 1, 2023	\$ 2,346,237
Changes for the Year	
Service Cost	164,588
Interest Cost	80,842
Differences between Expected and Actual Experience	(472,729)
Changes in Assumptions	(527,500)
Benefit Payments	(62,029)
Net Changes for the Year	(816,828)
Balance as of December 31, 2024	\$ 1,529,409

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate - The following presents the total OPEB liability of the Library, as well as what the Library's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.08%) or one percentage point higher (5.08%) than the current discount rate:

	1.0% Decrease	Discount Rate 4.08%	1.0% Increase
Net OPEB Liability	\$ 1,701,000	\$ 1,529,409	\$ 1,380,000

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates - The following presents the total OPEB liability of the Library, as well as what the Library's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare trend rates:

	1.0% Decrease	Healthcare Cost Trend Rates	1.0% Increase
Net OPEB Liability	\$ 1,408,000	\$ 1,529,409	\$ 1,678,000

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 11. Other Postemployment Benefits (OPEB) (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2024, the Library recognized OPEB expense of \$409,349. At December 31, 2024, the Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in Assumptions	\$ 33,213	\$ 433,335
Differences between Actual and Expected Experience	-	483,541
Total	\$ 33,213	\$ 916,876

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31,	Amount
2025	\$ (50,139)
2026	(83,352)
2027	(83,352)
2028	(83,352)
2029	(583,468)
Total	\$ (883,663)

Note 12. Compensation of Board Members

No compensation was paid to board members for the year ended December 31, 2024.

Note 13. Commitments

On May 1, 2008, St. Tammany Parish approved a resolution to issue Limited Tax Revenue Bonds not to exceed \$5,000,000. These bonds were issued on July 1, 2008 for the purpose of constructing, acquiring, and improving public library facilities, furnishings, and equipment, and paying the costs incurred in connection with the issuance. The bonds range from 4% to 4.25%, with final principal maturing on March 1, 2025. Principal is due annually on March 1st beginning in 2009, and interest is due semi-annually on March 1st and September 1st beginning in 2009. All of the bond proceeds were used to construct and furnish the Madisonville Branch which was completed in 2013.

ST. TAMMANY PARISH LIBRARY

Notes to Financial Statements

Note 13. Commitments (Continued)

This debt and any acquired assets are part of the Parish and are not reflected within the accompanying financial statements of the Library. The Parish pledged the Library's dedicated millage for the repayment of these bonds.

The debt service payments are withheld from the Library's ad valorem taxes received by the Parish. Debt service to be withheld in future years is as follows:

Year Ending December 31,	Amount
2025	<u>\$ 431,800</u>

Note 14. Subsequent Event

On March 29, 2025, the voters of St. Tammany Parish renewed the Library ad valorem millage at a reduced authorized millage of 4.35 mills for a period of fifteen years.

REQUIRED SUPPLEMENTARY INFORMATION

ST. TAMMANY PARISH LIBRARY
Schedule of Revenues, Expenditures, and
Changes in Fund Balance
Budget and Actual - General Fund
For the Year Ended December 31, 2024

	Budgetary Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Favorable
				(Unfavorable)
Revenues				
Intergovernmental Revenue -				
Ad Valorem Taxes, Net	\$ 11,861,153	\$ 12,474,891	\$ 13,465,593	\$ 990,702
Intergovernmental Revenue -				
State Revenue Sharing	258,515	264,302	284,621	20,319
Fines and Fees	73,000	76,000	96,265	20,265
Donations	50,000	50,000	23,776	(26,224)
Grants	-	-	-	-
Earnings on Investments	194,000	194,000	198,221	4,221
Miscellaneous Revenue	2,120	2,120	6,346	4,226
Total Revenues	12,438,788	13,061,313	14,074,822	1,013,509
Expenditures				
Library				
Personnel Services	7,847,000	8,016,480	7,500,038	516,442
Operating Services	2,622,676	3,157,833	3,526,254	(368,421)
Debt Service				
Principal	-	-	133,548	(133,548)
Interest	-	-	73,178	(73,178)
Capital Outlay	1,968,000	1,862,000	1,131,674	730,326
Total Expenditures	12,437,676	13,036,313	12,364,692	671,621
Net Change in Fund Balance	\$ 1,112	\$ 25,000	1,710,130	\$ 1,685,130
Fund Balance, Beginning of Year			17,448,450	
Fund Balance, End of Year			\$ 19,158,580	

See independent auditor's report.

ST. TAMMANY PARISH LIBRARY
Schedule of Library's Proportionate Share of the
Net Pension Liability (Asset)
For the Year Ended December 31, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Library's Portion of the Net Pension Liability (Asset)	0.623876%	0.644107%	0.628558%	0.618277%	0.617355%	0.638432%	0.649030%	0.640436%	0.632207%	0.647096%
Library's Proportionate Share of the Net Pension Liability (Asset)	\$ 594,381	\$ 2,479,033	\$ (2,960,781)	\$ (1,084,095)	\$ 29,062	\$ 2,833,590	\$ (481,741)	\$ 1,318,986	\$ 1,664,151	\$ 176,921
Library's Covered Payroll	\$ 4,291,071	\$ 4,299,875	\$ 3,961,970	\$ 4,056,004	\$ 3,941,826	\$ 3,669,200	\$ 3,745,040	\$ 3,613,937	\$ 3,375,696	\$ 3,384,421
Library's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	13.85%	57.65%	-74.73%	-26.73%	0.74%	77.23%	-12.86%	36.50%	49.30%	5.23%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	98.03%	91.73%	110.46%	104.00%	99.88%	88.86%	101.97%	94.15%	92.23%	99.15%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.
The amounts presented have a measurement date of the previous fiscal year-end.

See independent auditor's report.

ST. TAMMANY PARISH LIBRARY
Schedule of Library's Contributions to
Defined Benefit Pension Plan
For the Year Ended December 31, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 541,992	\$ 520,757	\$ 505,163	\$ 505,912	\$ 507,438	\$ 453,715	\$ 421,958	\$ 468,130	\$ 469,812	\$ 489,477
Contributions in Relation to the Contractually Required Contribution	(541,992)	(520,757)	(505,163)	(505,912)	(507,438)	(453,715)	(421,958)	(468,130)	(469,812)	(489,477)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library's Covered Payroll	\$ 4,777,648	\$ 4,291,071	\$ 4,299,875	\$ 3,961,970	\$ 4,056,004	\$ 3,941,826	\$ 3,669,200	\$ 3,745,040	\$ 3,613,937	\$ 3,375,696
Contributions as a Percentage of Covered Payroll	11.34%	12.14%	11.75%	12.77%	12.51%	11.51%	11.50%	12.50%	13.00%	14.50%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent auditor's report.

ST. TAMMANY PARISH LIBRARY
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended December 31, 2024

	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability							
Service Cost	\$ 164,588	\$ 146,688	\$ 104,994	\$ 102,936	\$ 88,959	\$ 80,374	\$ 77,208
Interest Cost	80,842	81,855	29,825	28,879	34,475	43,063	36,125
Difference between Expected and Actual Experience	(472,729)	-	(11,527)	-	(92,264)	-	-
Changes in Assumptions	(527,500)	101,300	655,421	9,265	108,341	121,968	(69,528)
Benefit Payments	(62,029)	(74,664)	(60,936)	(54,149)	(44,826)	(47,354)	(46,252)
Net Change in OPEB Liability	(816,828)	255,179	717,777	86,931	94,685	198,051	(2,447)
Total OPEB Liability - Beginning	2,346,237	2,091,058	1,373,281	1,286,350	1,191,665	993,614	996,061
Total OPEB Liability - Ending	\$ 1,529,409	\$ 2,346,237	\$ 2,091,058	\$ 1,373,281	\$ 1,286,350	\$ 1,191,665	\$ 993,614
 Covered Employee Payroll	 \$ 5,157,610	 \$ 4,541,000	 \$ 4,432,350	 \$ 4,356,955	 \$ 4,356,955	 \$ 3,980,000	 \$ 3,902,330
 Net OPEB Liability as a Percentage of Covered-Employee Payroll	 29.65%	 51.67%	 47.18%	 31.52%	 29.52%	 29.94%	 25.46%

Notes to Schedule:

Benefit Changes. There were no changes of benefit terms for the year ended December 31, 2024.

Changes in Assumptions. The discount rate as of December 31, 2024 was 4.08%, an increase from 3.26% at January 1, 2024.

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent auditor's report.

OTHER SUPPLEMENTARY INFORMATION

ST. TAMMANY PARISH LIBRARY
Schedule of General Fund Expenditures
For the Year Ended December 31, 2024

Personnel Services

Salaries and Wages	\$ 5,357,372
Employee Benefits	<u>2,142,666</u>

Total Personnel Services	\$ <u>7,500,038</u>
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Operating Services

Library Resource Acquisitions	\$ 907,974
Maintenance of Property and Equipment	830,822
Utilities	309,152
Maintenance of Services (Buildings)	261,462
Professional Services	269,707
Insurance	298,120
Public Relations/Programming	116,555
Operating Supplies	191,448
Communications	106,278
Travel and Continuing Education	46,551
Building and Equipment Leases	115,060
Advertising, Dues, and Subscriptions	35,101
Promotional Production	14,941
Printing, Duplicating, and Binding	22,017
Signage	<u>1,066</u>

Total Operating Services	\$ <u>3,526,254</u>
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Capital Outlay

Capital Outlay - Library Resource Acquisitions	\$ 462,240
Capital Outlay - Non-Book Acquisitions	<u>669,434</u>

Total Capital Outlay	\$ <u>1,131,674</u>
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See independent auditor's report.

ST. TAMMANY PARISH LIBRARY
Schedule of Governing Board
For the Year Ended December 31, 2024

Board of Control	Term Expiration	Compensation
Ann Shaw, President 404 Twin River Drive Covington, LA 70433	May 2, 2029	\$-0-
Rev. Robert H. Belknap. J.D. Vice President 37148 West Powerline Road Pearl River, LA 70452	May 2, 2025	\$-0-
Pam Georges, Secretary/Treasurer 332 Sandalwood Drive Mandeville, LA 70448	May 2, 2025	\$-0-
Carole Gillio 1290 Seventh Street Slidell, LA 70458	May 2, 2026	\$-0-
Jill Roland Kesler 427 N. Theard Street Covington, LA 70433	May 2, 2025	\$-0-
Tamarah Myers 525 Beau Chene Drive Mandeville, LA 70471	May 2, 2028	\$-0-

See independent auditor's report.

ST. TAMMANY PARISH LIBRARY
Schedule of Compensation, Benefits, and Other Payments
to Agency Head
For the Year Ended December 31, 2024

Agency Head
Kelly LaRocca, Director

Purpose	Amount
Salary	\$114,367
Benefits - Insurance	\$0
Benefits - Retirement	\$13,168
Benefits - Other	\$0
Car Allowance	\$0
Vehicle Provided by Government	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$2,115
Registration Fees	\$0
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Housing	\$0
Unvouchered Expenses	\$0
Special Meals	\$0

See independent auditor's report.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Independent Auditor's Report

To the Board of Control
St. Tammany Parish Library

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of St. Tammany Parish Library (the Library), a component unit of St. Tammany Parish, Louisiana, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Library's basic financial statements, and have issued our report thereon dated April 15, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Library's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Tammany Parish Library's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Library's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Library's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Library's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Baton Rouge, LA
April 15, 2025

ST. TAMMANY PARISH LIBRARY
Schedule of Findings and Responses
For the Year Ended December 31, 2024

Part I - Summary of Auditor's Results

Financial Statements

- | | | |
|----|---|------------|
| 1. | Type of auditor's report issued: | Unmodified |
| 2. | Internal control over financial reporting and compliance and other matters: | |
| | a. Material weaknesses identified? | No |
| | b. Significant deficiencies identified? | No |
| | c. Noncompliance material to the financial statements? | No |
| | d. Other matters identified? | No |
| 3. | Management letter comment provided? | None |

Federal Awards

Not applicable.

Prior Year Findings

None

AGREED-UPON PROCEDURES REPORT

St. Tammany Parish Library

Independent Accountant's Report
On Applying Agreed-Upon Procedures

For the Period January 1, 2024 - December 31, 2024

To the Board of Control of the
St. Tammany Parish Library
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the St. Tammany Parish Library's (the Library) control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year January 1, 2024 through December 31, 2024. The Library's management is responsible for those C/C areas identified in the SAUPs.

The Library has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in the LLA's SAUPs for the fiscal year January 1, 2024 through December 31, 2024. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and results are as follows:

3) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
- i. Employees responsible for cash collections do not share cash drawers/registers;
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
- i. Observe that receipts are sequentially pre-numbered.
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - v. Trace the actual deposit per the bank statement to the general ledger.

Results: We noted that employees do share cash drawers at each branch. We noted no other exceptions in the performance of these procedures.

We were engaged by the Library to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Library and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing on those C/C areas identified in Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures, and the results of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

A handwritten signature in cursive script, appearing to read "LaPorte".

A Professional Accounting Corporation

Baton Rouge, LA
April 15, 2025

Mr. Michael J. Waguespack
Louisiana Legislative Auditor
1600 N 3rd St.
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Act SAUP Agreed-upon Procedures

The management of the St. Tammany Parish Library wishes to provide the following responses relative to the results of the 2024 statewide agreed-upon procedures engagement:

1. Collections – The management of the Library has determined that it is not cost beneficial to provide separate cash drawers at its branches due to fact that the amount of cash collected at each branch is relatively small. Management has determined that internal controls in place over cash collection mitigate the risk of sharing cash drawers.

Sincerely,

A handwritten signature in cursive script that reads "Kelly LaRocca".

Kelly LaRocca
Director

[illegible]

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St. Tammany Parish Library - General Fund
Balance Sheet
July 31, 2025

ASSETS

Current Assets

Cash	\$ 11,712,581.48
Cash - Health Claims	(2,045.91)
Due from Paylocity	0.00
Due from Bank	3,738.40
Returned Checks	0.00
Ad Valorem Receivable - 2024	349,951.63
Ad Valorem Receivable - 2025	7,425,406.94
Ad Valorem Receivable - 2023	0.00
Due from State of Louisiana	246,308.48
Prepaid Expenses	98,748.14

Total Current Assets **19,834,689.16**

Other Assets

Deposits	1,981.00
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Total Other Assets **1,981.00**

Total Assets **\$ 19,836,670.16**

LIABILITIES AND FUND BALANCE

Current Liabilities

Accrued Salaries	\$ 43,092.09
Deferred Inflows - Ad Valorem	109,467.00
Deferred Compensation Payable	1,811.50
Elective Benefits Payable	(10,937.99)
Retirement Payable	111,602.37
United Way Payable	4.00
Health Claims Payable	249,918.55

Total Current Liabilities **504,957.52**

Fund Balance

Fund Balance	19,331,712.64
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Total Fund Balance **19,331,712.64**

Total Liabilities & Fund Balance **\$ 19,836,670.16**

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**St. Tammany Parish Library-General Fund
Statement of Revenues and Expenditures
For the Seven Months Ending July 31, 2025**

	<u>Current Period Actual</u>	<u>Year to Date Actual</u>	<u>Yearly Total Budget</u>	<u>Variance</u>	<u>YTD Act to YTD Budget</u>
Revenues					
Ad Valorem Taxes	\$ 1,060,772.42	\$ 7,425,406.94	12,729,269.00	5,303,862.06	58.33
State Revenue Sharing	22,407.00	156,849.00	268,884.00	112,035.00	58.33
Fines/Fees	8,605.94	61,876.81	99,500.00	37,623.19	62.19
Interest Income	16,850.64	115,425.22	184,370.00	68,944.78	62.61
Insurance Proceeds	0.00	0.00	0.00	0.00	0.00
Donations Received	109.21	32,655.55	32,016.00	(639.55)	102.00
Miscellaneous Income	30.00	1,301.21	54.00	(1,247.21)	2,409.65
Summer Reading Shirt Sales	0.00	1,292.24	2,120.00	827.76	60.95
Total Revenues	1,108,775.21	7,794,806.97	13,316,213.00	5,521,406.03	58.54
Expenditures					
Library Administration	683,306.60	3,322,497.49	6,090,000.00	2,767,502.51	54.56
Employee Benefits	150,386.99	1,051,513.82	2,325,480.00	1,273,966.18	45.22
Advertising,Dues & Subscriptio	2,554.10	34,531.06	70,500.00	35,968.94	48.98
Signage	0.00	229.42	2,000.00	1,770.58	11.47
Printing, Duplicating & Bindin	4,815.85	16,173.69	25,500.00	9,326.31	63.43
Promotional Production	1,857.13	14,609.24	20,000.00	5,390.76	73.05
Utilities	38,099.96	205,088.66	341,470.00	136,381.34	60.06
Communications	9,165.05	56,052.09	100,380.00	44,327.91	55.84
Leases	26,745.52	194,193.42	341,750.00	147,556.58	56.82
Maintenance of Property & Equi	64,734.39	384,245.82	593,750.00	209,504.18	64.72
Maintenance Services (Building	16,898.38	179,604.11	280,050.00	100,445.89	64.13
Professional Services	10,136.66	227,279.96	342,925.00	115,645.04	66.28
Insurance and Claims	0.00	298,753.44	306,872.00	8,118.56	97.35
Operating Supplies	16,789.44	130,090.68	222,420.00	92,329.32	58.49
Travel & Continuing Education	2,552.97	30,345.55	69,000.00	38,654.45	43.98
Public Relations/Programming	8,839.21	82,312.76	136,500.00	54,187.24	60.30
Capital Outlay-Non-Book Acq.	7,251.77	189,102.84	339,033.00	149,930.16	55.78
Capital Outlay-library Res. Ac	116,055.03	844,657.41	1,447,500.00	602,842.59	58.35
Mandeville Capital - Parish	196,000.00	196,000.00	196,000.00	0.00	100.00
Outreach	0.00	64,966.50	65,000.00	33.50	99.95
Total Expenditures	1,356,189.05	7,522,247.96	13,316,130.00	5,793,882.04	56.49
Excess of Revenues/(Expenditur	\$ (247,413.84)	\$ 272,559.01	83.00	(272,476.01)	328,384.35

Beginning Fund Balance	\$ 19,059,153.63
Net Income	272,559.01
Ending Fund Balance	<u>\$ 19,331,712.64</u>

SUPPLEMENTAL INFORMATION

St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Seven Months Ending July 31, 2025

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	<u>Current Period Actual</u>	<u>Year to Date Actual</u>	<u>Yearly Total Budget</u>	<u>Variance</u>	<u>YTD Actual to YTD Budget</u>
Library Administration					
Library Salaries	\$ 683,306.60	\$ 3,322,497.49	\$ 6,090,000.00	2,767,502.51	54.56
Total	\$ 683,306.60	\$ 3,322,497.49	\$ 6,090,000.00	2,767,502.51	54.56
Employee Benefits					
FICA/ Supplemental Retirement	\$ 16,217.07	\$ 76,069.42	\$ 134,000.00	57,930.58	56.77
Retirement Contributions	65,280.79	317,981.99	577,480.00	259,498.01	55.06
Health Insurance Expense	21,957.47	171,694.03	390,000.00	218,305.97	44.02
Health Trust	44,814.29	472,108.22	1,197,000.00	724,891.78	39.44
Worker's Compensation Expense	2,117.37	13,660.16	26,000.00	12,339.84	52.54
Employee Miscellaneous	0.00	0.00	1,000.00	1,000.00	0.00
Total	\$ 150,386.99	\$ 1,051,513.82	\$ 2,325,480.00	1,273,966.18	45.22
Advertising, Dues & Subscriptions					
Publication of Legal Notices	\$ 0.00	\$ 4,312.26	\$ 13,500.00	9,187.74	31.94
Membership Dues	0.00	0.00	6,000.00	6,000.00	0.00
Advertising	2,554.10	30,218.80	51,000.00	20,781.20	59.25
Total	\$ 2,554.10	\$ 34,531.06	\$ 70,500.00	35,968.94	48.98
Signage					
Signage	\$ 0.00	\$ 229.42	\$ 2,000.00	1,770.58	11.47
Total	\$ 0.00	\$ 229.42	\$ 2,000.00	1,770.58	11.47
Printing, Duplicating & Binding					
Printing	\$ 11.07	\$ 11,368.91	\$ 15,500.00	4,131.09	73.35
Book Binding	0.00	0.00	5,000.00	5,000.00	0.00
Patron Cards	4,804.78	4,804.78	5,000.00	195.22	96.10
Total	\$ 4,815.85	\$ 16,173.69	\$ 25,500.00	9,326.31	63.43
Promotional Production					
Promotional Production	\$ 1,857.13	\$ 14,609.24	\$ 20,000.00	5,390.76	73.05
Total	\$ 1,857.13	\$ 14,609.24	\$ 20,000.00	5,390.76	73.05

St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Seven Months Ending July 31, 2025

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	<u>Current Period Actual</u>	<u>Year to Date Actual</u>	<u>Yearly Total Budget</u>	<u>Variance</u>	<u>YTD Actual to YTD Budget</u>
Utilities					
Electricity	\$ 33,611.68	\$ 178,885.41	\$ 293,220.00	114,334.59	61.01
Gas	94.37	1,776.37	3,250.00	1,473.63	54.66
Water	4,393.91	24,426.88	45,000.00	20,573.12	54.28
Total	\$ 38,099.96	\$ 205,088.66	\$ 341,470.00	136,381.34	60.06
Communications					
Postage	\$ 480.80	\$ 5,386.21	\$ 21,000.00	15,613.79	25.65
Voice Line	6,111.05	32,535.62	47,080.00	14,544.38	69.11
Data Lines (Internet)	2,573.20	18,012.40	31,300.00	13,287.60	57.55
Courier/Shipping	0.00	117.86	1,000.00	882.14	11.79
Total	\$ 9,165.05	\$ 56,052.09	\$ 100,380.00	44,327.91	55.84
Leases					
Building Lease Expense	\$ 26,745.52	\$ 191,930.01	\$ 333,000.00	141,069.99	57.64
Equipment Lease Expense	0.00	2,263.41	6,000.00	3,736.59	37.72
Vehicle Lease Expense	0.00	0.00	2,750.00	2,750.00	0.00
Total	\$ 26,745.52	\$ 194,193.42	\$ 341,750.00	147,556.58	56.82
Maintenance of Property & Equipment					
Custodial and Janitorial	\$ 25,105.16	\$ 131,626.78	\$ 215,000.00	83,373.22	61.22
Grounds/Lawn Maintenance	300.00	44,215.50	85,000.00	40,784.50	52.02
Maintenance Supplies	2,544.21	7,373.56	10,000.00	2,626.44	73.74
Fuel & Lube	2,112.19	11,591.57	33,000.00	21,408.43	35.13
Vehicle Repairs	895.69	5,950.99	10,000.00	4,049.01	59.51
Small Tools	0.00	189.63	3,000.00	2,810.37	6.32
Office Machine & Equip Repair	0.00	0.00	1,000.00	1,000.00	0.00
Network Utility Software	392.84	88,617.31	128,250.00	39,632.69	69.10
Solinet (OCLC) Cost	30,942.21	30,942.21	32,000.00	1,057.79	96.69
Polaris Maintenance	0.00	54,999.06	55,000.00	0.94	100.00
PC Network Maintenance & Repai	2,442.09	8,739.21	11,500.00	2,760.79	75.99
Hurricane Disaster Costs	0.00	0.00	10,000.00	10,000.00	0.00
Total	\$ 64,734.39	\$ 384,245.82	\$ 593,750.00	209,504.18	64.72
Maintenance of Services (Buildings)					
Physical Plant	\$ 11,611.60	\$ 121,189.92	\$ 160,000.00	38,810.08	75.74
Plumbing, Heating and AC	3,771.10	44,871.49	66,500.00	21,628.51	67.48
Electrical	0.00	4,437.80	13,000.00	8,562.20	34.14
Sanitation	759.68	4,010.90	12,000.00	7,989.10	33.42

St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Seven Months Ending July 31, 2025

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	<u>Current Period Actual</u>	<u>Year to Date Actual</u>	<u>Yearly Total Budget</u>	<u>Variance</u>	<u>YTD Actual to YTD Budget</u>
Pest Control	756.00	4,223.00	7,550.00	3,327.00	55.93
Termite Contract	0.00	871.00	3,000.00	2,129.00	29.03
Carpet Cleaning	0.00	0.00	18,000.00	18,000.00	0.00
Total	\$ 16,898.38	\$ 179,604.11	\$ 280,050.00	100,445.89	64.13
Professional Services					
Payroll Service Fees	\$ 2,700.61	\$ 22,309.64	\$ 38,600.00	16,290.36	57.80
Financial	845.00	40,517.67	51,000.00	10,482.33	79.45
Consultants	601.65	37,203.45	40,000.00	2,796.55	93.01
Security	5,989.40	24,754.04	29,000.00	4,245.96	85.36
Web Design Consultant	0.00	84,474.82	94,325.00	9,850.18	89.56
Proposals (Ballot)	0.00	18,020.34	90,000.00	71,979.66	20.02
Total	\$ 10,136.66	\$ 227,279.96	\$ 342,925.00	115,645.04	66.28
Insurance and Claims					
Library Property Insurance	\$ 0.00	\$ 188,228.44	\$ 200,000.00	11,771.56	94.11
Flood Insurance	0.00	33,497.00	29,600.00	(3,897.00)	113.17
Vehicle Insurance	0.00	45,716.00	45,716.00	0.00	100.00
LBOC Liability	0.00	4,574.00	4,676.00	102.00	97.82
General Liability	0.00	26,738.00	26,880.00	142.00	99.47
Total	\$ 0.00	\$ 298,753.44	\$ 306,872.00	8,118.56	97.35
Operating Supplies					
Office Supplies	\$ 2,601.75	\$ 18,160.45	\$ 33,000.00	14,839.55	55.03
Bank Service Charges	1,464.86	9,879.35	17,200.00	7,320.65	57.44
Book Preparation Supplies	3,953.42	24,149.66	49,000.00	24,850.34	49.29
Computer/Printer Supplies	7,803.65	71,335.70	112,000.00	40,664.30	63.69
Programming Supplies	965.76	6,565.52	11,220.00	4,654.48	58.52
Total	\$ 16,789.44	\$ 130,090.68	\$ 222,420.00	92,329.32	58.49
Travel and Continuing Education					
Staff Travel - Local	\$ 2,552.97	\$ 12,649.67	\$ 22,000.00	9,350.33	57.50
Library In-service Training	0.00	1,038.28	12,000.00	10,961.72	8.65
Conventions & Seminars	0.00	16,657.60	35,000.00	18,342.40	47.59
Total	\$ 2,552.97	\$ 30,345.55	\$ 69,000.00	38,654.45	43.98

St. Tammany Parish Library-General Fund
Schedule of Expenditures
For the Seven Months Ending July 31, 2025

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	<u>Current Period</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Yearly Total</u> <u>Budget</u>	<u>Variance</u>	<u>YTD</u> <u>Actual to</u> <u>YTD</u> <u>Budget</u>
Summer Reading Program	\$ 32,383.01	\$ 32,383.01	\$ 50,000.00	17,616.99	64.77
Summer Reading T-shirts	6,938.92	6,938.92	8,000.00	1,061.08	86.74
Adult Programming	21,681.05	21,681.05	39,000.00	17,318.95	55.59
Young Adult Programming	14,187.18	14,187.18	17,000.00	2,812.82	83.45
Juvenile Programming	7,122.60	7,122.60	22,500.00	15,377.40	31.66
Total	\$ 82,312.76	\$ 82,312.76	\$ 136,500.00	54,187.24	60.30
Capital Outlay-Non-Book Acq					
Landscape Additions	\$ 28,313.95	\$ 28,313.95	\$ 46,000.00	17,686.05	61.55
Imp Phys Plant	13,710.00	13,710.00	90,000.00	76,290.00	15.23
Office Equip, Furn & Shelving	10,315.13	10,315.13	30,000.00	19,684.87	34.38
PC Network	132,885.81	132,885.81	133,000.00	114.19	99.91
Integrated Lib Automation Sys	3,025.06	3,025.06	9,000.00	5,974.94	33.61
Cameras	773.91	773.91	3,000.00	2,226.09	25.80
Audio/Visual Equipment	78.98	78.98	28,033.00	27,954.02	0.28
Total	\$ 189,102.84	\$ 189,102.84	\$ 339,033.00	149,930.16	55.78
Capital Outlay-Library Res. Acq.					
Adult Books	\$ 114,802.15	\$ 114,802.15	\$ 205,000.00	90,197.85	56.00
Lease/Purchase Books	10,966.20	10,966.20	11,400.00	433.80	96.19
Juvenile Books	43,114.80	43,114.80	105,000.00	61,885.20	41.06
Young Adults	4,218.25	4,218.25	15,000.00	10,781.75	28.12
Music Recordings	922.45	922.45	2,500.00	1,577.55	36.90
Adult Reference	57,119.99	57,119.99	111,000.00	53,880.01	51.46
Juvenile Reference	34,140.16	34,140.16	45,000.00	10,859.84	75.87
Periodicals	40,753.40	40,753.40	50,000.00	9,246.60	81.51
Audio Recordings	5,562.45	5,562.45	16,100.00	10,537.55	34.55
Video Recordings	24,383.08	24,383.08	54,000.00	29,616.92	45.15
Genealogy	2,049.54	2,049.54	7,000.00	4,950.46	29.28
Microfilm	2,493.00	2,493.00	2,500.00	7.00	99.72
Downloadable Media	240,688.83	240,688.83	425,000.00	184,311.17	56.63
CD/Software	43,072.70	43,072.70	65,000.00	21,927.30	66.27
Internet Database Subscription	220,370.41	220,370.41	333,000.00	112,629.59	66.18
Total	\$ 844,657.41	\$ 844,657.41	\$ 1,447,500.00	602,842.59	58.35
Capital Expenditures					
Mandeville Capital - Parish	\$ 196,000.00	\$ 196,000.00	\$ 196,000.00	0.00	100.00
Outreach Vehicle	64,966.50	64,966.50	65,000.00	33.50	99.95
Total	\$ 260,966.50	\$ 260,966.50	\$ 261,000.00	33.50	99.99

\ St. Tammany Parish Library-General Fund
 Schedule of Expenditures
 For the Seven Months Ending July 31, 2025

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	<u>Current Period Actual</u>	<u>Year to Date Actual</u>	<u>Yearly Total Budget</u>	<u>Variance</u>	<u>YTD Actual to YTD Budget</u>
Total	\$ <u>196,000.00</u>	\$ <u>260,966.50</u>	\$ <u>261,000.00</u>	<u>33.50</u>	99.99

Director's Report

August 25, 2025

MAINTENANCE

Construction on the elevator shaft at the Technical Services is ongoing.

Quotes for Lacombe Branch Library roof repair were solicited. Quotes are due on September 8, 2025. The roof repair will consist of the application of silicone coating sealant to all surfaces, including the clerestory windows.

IT

All Xerox scanners (17 total) were replaced due to incompatibility with Windows 11.

Folsom public computers were imaged to improve functionality.

HP 553 printers were replaced due to the increased cost of toner. (Toner prices increased 40%.) We still have 2 to be replaced.

MARKETING AND OUTREACH

Tanya DiMaggio, Assistant Director of Support Services, and Jackie Riecke, Public Relations and Community Coordinator, promoted library services and discussed the upcoming construction projects for the Slidell Branch renovation and replacement Lacombe Branch on the radio stations, the Lake 94.7 and the Highway 104.7, on August 1st.

Rhonda Spiess, Lacombe Branch Manager, presented storytime and prizes for Summer Reading completions at A-Z Preschool on July 30th. On August 2nd, she worked the Back-to-School Resource Outreach event at Lacombe Recreational Center, where she promoted the library and saw 1,400 individuals at her table. Rhonda also presented storytime at A-Z Preschool again on August 20th.

Byron Holdiman, Reference Coordinator, attended the St. Tammany Commission on Families on August 12th. He provided information on August and September Reference Programs, announced that faxing is free for everyone and printing is free for veterans, and promoted the "Introduction to Foundation Directory" program. He also discussed having community organizations present programs at the library monthly starting in October.

Amy Strain, the Folsom Branch Manager, conducted outreach at Folsom Jr. High School on August 5th for a Community Breakfast. She connected with librarians, principals, and teachers, sharing flyers for upcoming events and planning to return to teach students about the library's databases. On August 12th, she attended the Library Foundation Meeting.

Jane Johnson, Slidell Reference Librarian, visited Slidell STARC on August 18th to provide a Microsoft Excel Basics class.

Jess Troske, Covington Children's Librarian, provided outreach at the Parenting Center in Covington on August 11th.

Erika Dawson, South Slidell Children's Librarian, conducted two outreach events. On August 4th, she led a storytime at Little Feet First. On August 7th, she gave a speech on early literacy at the Slidell WIC office.

Nichola Kleye, Mobile Library Branch Manager, and the Mobile Library performed 18 Lobby Stops from late July through August. During this time, she visited the following places:

- Heritage Manor Slidell
- Lacombe Nursing Centre
- Forest Manor
- The Trace
- Oak Park Senior Living
- Slidell COAST Senior Center
- Summerfield Assisted Living
- Heritage Manor Mandeville
- Pontchartrain Nursing
- Pearl River COAST Senior Center
- Christwood
- Bush COAST Senior Center
- Folsom COAST Senior Center
- St. Anthony's Gardens
- Lacombe COAST Senior Center
- Madisonville COAST Senior Center

PROFESSIONAL DEVELOPMENT

Jillian Boudreaux, Adult Programming Coordinator, attended the Social Media Roundup webinar on August 13th.

Byron Holdiman attended a virtual course on July 29th titled "Introduction to Finding Grants - Foundation Directory." He also participated in an in-person tour of the Law Library of Louisiana and the New Orleans Historic Collection on August 21st, with Reference Librarians Sara Rebstock, Ramona Elder, Sarah Aucoin, Jane Johnson, and Barret Reich.

Jess Troske attended a virtual meeting of the Louisiana Reader's Choice Awards Final Committee on July 30th.

Sarah Aucoin, Slidell Reference Librarian, attended two webinars. She took the Canva Mobile Essentials webinar on July 28th and the MLA Consumer Health Information Specialization Level II webinar on August 7th.

PROGRAMMING HIGHLIGHTS

The Reference Department held a special program on Pope Leo XIV. On August 2nd, speaker Jari Honora presented, “Pope Leo XIV and Researching his Creole Heritage” at the Madisonville library. A digital recording was made and will be added to our web archives for later viewing.

On September 12th, children’s author and award-winning and critically acclaimed illustrator, LeUyen Pham, will hold a program at the Causeway branch from 6 p.m. to 7:45 p.m. Library Board of Control Members are welcome and invited to meet Ms. Pham at the event. She will also visit two schools, Woodlake and Mandeville Elementary, with our Children’s Services Coordinator that morning.

NEW STAFF

James Rivard was hired as our Media Production Specialist; his first is today, August 25th.

CONTRACTS

Renewals

- Clarivate/ProQuest for Fold3 - Database of Military Records for Genealogy - \$8,990.58
- EBSCO for Core Collections Database- database used by Adult Collection Development - \$1485.00
- IDrive- for PC backup software - \$2,999.50

STRATEGIC PLAN

Goal 1. *The St. Tammany Parish Library will be recognized as a major civic institution that will be responsive to the needs of all residents in a changing, evolving and increasingly diverse community.*

Community input was taken at four public meetings and in the branches over two weeks at the Lacombe and Slidell branches about the upcoming new building and renovation.

Goal 2. *The St. Tammany Parish Library will proactively reduce barriers to participation and involvement by increasing accessibility to all community members in its physical facilities and its digital presence.*

The Public Relations Department ran an informational reel on Facebook featuring the Calming Room at Covington.

Goal 6. *The St. Tammany Parish Library will expand its marketing and communications program to reach the many constituencies in the community to create awareness and increase use.*

The Public Relations Department, with help from Honey Creative, ran a campaign of social media videos over the summer that were very successful in engaging the public.

PUBLIC RECORDS REQUESTS

Since the July meeting, we have not received any public records requests.

STATEMENTS OF CONCERN

We have 113 active statements of concern on 110 titles as of the writing of this report. We have received 2 new statements of concern since our last meeting on July 28th. The Library Board will decide on one title this evening. As directed by the Library Board of Control at the July 28th meeting, letters are being prepared for complainants who filed a statement of concern and then a later board directive, policy, or staff review process moved the item to a different collection. Letters should be going out the week of August 25th.

CAPITAL PROJECT UPDATE

Mandeville Renovation - KVS Architecture, K. Vaughan Sollberger, Jr., Architect. The LBOC designated additional funding at the May 2025 meeting for a total of \$458,725. This new budget amount will be introduced at the September Parish Council meeting and potentially approved at the October Parish Council meeting. The additional funding is due to the amount of concrete work necessary to fix the water intrusion issues at the front of the building and new flooring throughout the library. The architect will attend the September Parish Council meeting along with Library Administration in case there are questions. Parish Procurement will then have to bid the project out. We expect to be under construction next year, with minimal interruptions to service. The 2026 budget assumes we will be purchasing furniture for Mandeville in 2026. We will be getting help from 720 Design to put together furniture packages so that we can go out to bid on the furniture to get the best price.

Lacombe Replacement - RCL Architecture, Paul Dimitrios, Architect. The architects are under contract with the Parish. They participated in the community input sessions by helping library administration update concepts to include as choices in the input presentation. The results of the community input were compiled and reported to the architects, who will now begin working on plans. The results of the community input are included after this director's report for your review. The architects will make a presentation to the board once they have preliminary plans to share. Once preliminary plans are drawn up, the architect will be able to

give us an estimate on the cost of the project. The Board will then have to officially designate the capital funding, and the project will then go before the Parish Council for Introduction and approval.

Slidell Renovation - Meyer Engineering, Alton Davis, Architect. The architects are under contract with the Parish. They participated in the community input sessions by helping library administration update concepts to include as choices in the input presentation. The results of the community input were compiled and reported to the architects, who will now begin working on plans. The results of the community input are included after this director's report for your review. The architects will make a presentation to the board once they have preliminary plans to share. Once preliminary plans are drawn up, the architects will be able to give us an estimate on the cost of the project. The Board will then have to officially designate the capital funding, and the project will then go before the Parish Council for introduction and approval.

TRANSITION OF MATERIALS

179 YA titles were reviewed since July 28, 2025

Books Moved from YA to Adult Fiction Because of Sexual Conduct

<i>The princesses of Iowa</i>	Backes, M. Molly
<i>Ruin and rising</i>	Bardugo, Leigh
<i>Chasing Lucky</i>	Bennett, Jenn
<i>Zac & Mia</i>	Betts, A J
<i>A girl like that</i>	Bhathena, Tanaz
<i>Draw the dark</i>	Bick, Ilsa J
<i>Black girl unlimited: the remarkable story of a teenage wizard</i>	Brown, Echo
<i>The key to you and me</i>	Brown, Jaye Robin
<i>Zyla & Kai</i>	Forest, Kristina

Books in YA Reviewed and Determined to Not Have Sexual Conduct (become Teen Fiction)

<i>King of scars</i>	Bardugo, Leigh
<i>Rule of wolves</i>	Bardugo, Leigh
<i>Six of crows</i>	Bardugo, Leigh
<i>Abarat</i>	Barker, Clive
<i>Absolute midnight</i>	Barker, Clive
<i>Days of magic, nights of war</i>	Barker, Clive
<i>Killer instinct: a Natural's novel</i>	Barnes, Jennifer
<i>Taken by storm: a Raised by wolves novel</i>	Barnes, Jennifer
<i>Trial by fire</i>	Barnes, Jennifer
<i>All in</i>	Barnes, Jennifer
<i>Deadly little scandals</i>	Barnes, Jennifer

<i>The fixer</i>	Barnes, Jennifer
<i>The Hawthorne legacy</i>	Barnes, Jennifer
<i>The long game</i>	Barnes, Jennifer
<i>Sometimes it happens</i>	Barnholdt, Lauren
<i>Kingdom of souls</i>	Barron, Rena
<i>Girls made of snow and glass</i>	Bashardoust, Melissa
<i>Darkside Book 1</i>	Becker, Tom
<i>Wildbound</i>	Becker, Elayne Audrey
<i>Empress of a thousand skies</i>	Belleza, Rhoda
<i>You</i>	Benoit, Charles
<i>The wicked ones</i>	Benway, Robin
<i>H2O</i>	Bergin, Virginia
<i>The Storm</i>	Bergin, Virginia
<i>Lovely War</i>	Berry, Julie
<i>All The Truth That's In Me</i>	Berry, Julie
<i>The Beauty Of The Moment</i>	Bhathena, Tanaz
<i>Shark Girl</i>	Bingham, Kelly L
<i>The Second Chance Of Benjamin Waterfalls</i>	Bird, James
<i>Cloak Of The Light</i>	Black, Chuck
<i>The Prisoner's Throne: A Novel Of Elfhame</i>	Black, Holly
<i>Midnight Thief</i>	Blackburne, Livia
<i>Within These Wicked Walls: A Novel</i>	Blackwood, Lauren
<i>The Life And Crimes Of Hoodie Rosen</i>	Blum, Isaac
<i>Romanov</i>	Brandes, Nadine
<i>Lair Of Dreams</i>	Bray, Libba
<i>Go The Distance: A Twisted Tale</i>	Calonita, Jen
<i>Summer State Of Mind</i>	Calonita, Jen
<i>Mare's War</i>	Davis, Tanita S
<i>After Life: A Blue Bloods Novel</i>	De la Cruz, Melissa
<i>Alex & Eliza: A Love Story</i>	De la Cruz, Melissa
<i>All For One</i>	De la Cruz, Melissa
<i>Cinder & Glass</i>	De la Cruz, Melissa
<i>Double Eclipse</i>	De la Cruz, Melissa
<i>Love & War</i>	De la Cruz, Melissa
<i>Return To The Isle Of The Lost</i>	De la Cruz, Melissa
<i>Rise Of The Isle Of The Lost</i>	De la Cruz, Melissa
<i>The Isle Of The Lost</i>	De la Cruz, Melissa
<i>Fury Of The Seventh Son</i>	Delaney, Joseph
<i>The Dark Assassin</i>	Delaney, Joseph
<i>A Coven Of Witches</i>	Delaney, Joseph
<i>Revenge Of The Witch</i>	Delaney, Joseph
<i>The Rest Of The Story</i>	Dessen, Sarah
<i>The Lost Ones</i>	DeStefano, Lauren

<i>Lost In A Book</i>	Donnelly, Jennifer
<i>The Adventures Of Sherlock Holmes</i>	Doyle, Arthur Conan, Sir
<i>Hot Dog Girl</i>	Dugan, Jennifer
<i>Verona Comics</i>	Dugan, Jennifer
<i>Project F</i>	DuPrau, Jeanne
<i>Alex Rider, The Gadgets</i>	Horowitz, Anthony
<i>Ark Angel</i>	Horowitz, Anthony
<i>Bloody Horowitz</i>	Horowitz, Anthony
<i>Crocodile Tears</i>	Horowitz, Anthony
<i>Eagle Strike</i>	Horowitz, Anthony
<i>Evil Star</i>	Horowitz, Anthony
<i>The Falcon's Malteser</i>	Horowitz, Anthony
<i>Groosham Grange</i>	Horowitz, Anthony
<i>Legends: Battles And Quests</i>	Horowitz, Anthony
<i>Legends Beasts And Monsters</i>	Horowitz, Anthony
<i>More Horowitz Horror: More Stories You'll Wish You'd Never Read</i>	Horowitz, Anthony
<i>Necropolis</i>	Horowitz, Anthony
<i>Nightrise</i>	Horowitz, Anthony
<i>Point Blank</i>	Horowitz, Anthony
<i>Public Enemy Number Two</i>	Horowitz, Anthony
<i>Raven's Gate</i>	Horowitz, Anthony
<i>Russian Roulette</i>	Horowitz, Anthony
<i>Scorpia</i>	Horowitz, Anthony
<i>Scorpia Rising</i>	Horowitz, Anthony
<i>Skeleton Key</i>	Horowitz, Anthony
<i>Snakehead</i>	Horowitz, Anthony
<i>Stormbreaker</i>	Horowitz, Anthony
<i>Never Say Die</i>	Horowitz, Anthony
<i>Nightshade</i>	Horowitz, Anthony
<i>Nightshade Revenge</i>	Horowitz, Anthony
<i>Oblivion</i>	Horowitz, Anthony
<i>Secret Weapon: Seven Untold Adventures From</i>	Horowitz, Anthony
<i>The Life Of A Teenaged Spy</i>	
<i>Black Water</i>	MacHale, D J
<i>Morpheus Road The Black</i>	MacHale, D J
<i>The Lost City Of Faar</i>	MacHale, D J
<i>The Merchant Of Death</i>	MacHale, D J
<i>Morpheus Road The Light</i>	MacHale, D J
<i>The Never War</i>	MacHale, D J
<i>The Pilgrims Of Rayne</i>	MacHale, D J
<i>The Quillan Games</i>	MacHale, D J
<i>The Reality Bug</i>	MacHale, D J

<i>The Rivers Of Zadaa</i>	MacHale, D J
<i>The Soldiers Of Halla</i>	MacHale, D J
<i>Storm</i>	MacHale, D J
<i>Strike</i>	MacHale, D J
<i>Sylo</i>	MacHale, D J
<i>Light It Up</i>	Magoon, Kekla
<i>Cindy Ella</i>	Palmer, Robin
<i>Sunny Song Will Never Be Famous</i>	Park, Suzanne
<i>The Knockout</i>	Patel, Sajni
<i>The Great Gilly Hopkins</i>	Paterson, Katherine
<i>Jacob Have I Loved</i>	Paterson, Katherine
<i>Homeroom Diaries</i>	Patterson, James
<i>The Kiss</i>	Patterson, James
<i>Ali Cross</i>	Patterson, James
<i>Confessions: The Murder Of An Angel</i>	Patterson, James
<i>Confessions: The Paris Mysteries</i>	Patterson, James
<i>Confessions: The Private School Murders</i>	Patterson, James
<i>Crazy House</i>	Patterson, James
<i>Expelled</i>	Patterson, James
<i>The Fall Of Crazy House</i>	Patterson, James
<i>Like Father, Like Son</i>	Patterson, James
<i>The Lost</i>	Patterson, James
<i>The Secret Detective</i>	Patterson, James
<i>Northwind</i>	Paulsen, Gary
<i>Brian's Hunt</i>	Paulsen, Gary
<i>Brian's Return</i>	Paulsen, Gary
<i>The Car</i>	Paulsen, Gary
<i>Dogsong</i>	Paulsen, Gary
<i>How Angel Peterson Got His Name: And Other</i>	Paulsen, Gary
<i>Outrageous Tales About Extreme Sports</i>	
<i>The Island</i>	Paulsen, Gary
<i>The Rifle</i>	Paulsen, Gary
<i>The River</i>	Paulsen, Gary
<i>The Transall Saga</i>	Paulsen, Gary
<i>The Voyage Of The Frog</i>	Paulsen, Gary
<i>Woods Runner</i>	Paulsen, Gary
<i>Disney At Last</i>	Pearson, Ridley
<i>Disney Lands</i>	Pearson, Ridley
<i>The Insider</i>	Pearson, Ridley
<i>Legacy Of Secrets</i>	Pearson, Ridley
<i>The Syndrome: A Kingdom Keepers Adventure</i>	Pearson, Ridley
<i>Dark Passage</i>	Pearson, Ridley
<i>Disney At Dawn</i>	Pearson, Ridley

<i>Disney In Shadow</i>	Pearson, Ridley
<i>Power Play</i>	Pearson, Ridley
<i>Shell Game</i>	Pearson, Ridley
<i>Steel Trapp: The Challenge</i>	Pearson, Ridley
<i>The River Between Us</i>	Peck, Richard
<i>The Bewitching Hour: A Tara Prequel</i>	Poston, Ashley
<i>Ali's Pretty Little Lies</i>	Shepard, Sara
<i>Burned</i>	Shepard, Sara
<i>Cross My Heart, Hope To Die</i>	Shepard, Sara
<i>Crushed</i>	Shepard, Sara
<i>Heartless</i>	Shepard, Sara
<i>Hide And Seek</i>	Shepard, Sara
<i>Killer</i>	Shepard, Sara
<i>The Lying Game</i>	Shepard, Sara
<i>Never Have I Ever</i>	Shepard, Sara
<i>The Perfectionists</i>	Shepard, Sara
<i>Pretty Little Liars</i>	Shepard, Sara
<i>Pretty Little Secrets</i>	Shepard, Sara
<i>Ruthless</i>	Shepard, Sara
<i>Seven Minutes In Heaven</i>	Shepard, Sara
<i>Stunning</i>	Shepard, Sara
<i>Twisted</i>	Shepard, Sara
<i>Two Truths And A Lie</i>	Shepard, Sara
<i>Unbelievable</i>	Shepard, Sara
<i>Wanted</i>	Shepard, Sara
<i>The Amateurs</i>	Shepard, Sara
<i>Deadly</i>	Shepard, Sara
<i>Follow Me: The Killer You Know</i>	Shepard, Sara
<i>Influence</i>	Shepard, Sara
<i>Last Seen: The Murderer Next Door</i>	Shepard, Sara
<i>Toxic</i>	Shepard, Sara
<i>Vicious</i>	Shepard, Sara
<i>Wait For Me</i>	Shepard, Sara

LACOMBE LIBRARY COMMUNITY INPUT RESULTS JULY 2025

Concept	Children	Teens	Adults	Seniors	Public Total	LBOC	Staff	Total
Building Exterior Design- Contemporary Exterior	3	0	2	1	6	0	0	6
Building Exterior Design- Modern Exterior	4	1	0	1	6	0	0	6
Building Exterior Design- Organic Exterior	12	6	49	24	91	4	2	97
Building Exterior Design- Traditional Exterior	1	0	11	1	13	0	0	13
Children's Areas- 2D Thematic Environ	9	1	8	2	20	1	0	21
Children's Areas- Creative Play	12	1	21	10	44	2	0	46
Children's Areas- Interactive PLAY Table	13	2	18	7	40	1	1	42
Children's Areas- Multi- purpose Meeting/Program/Craft Ro	13	4	28	15	60	4	3	67
Children's Areas- Reading Nooks	14	3	15	9	41	2	2	45
Customer Help- Accessible Help	8	2	20	13	43	4	2	49
Customer Help- Exhibit/Info Display Space	8	3	25	7	43	2	3	48
Customer Help- Laptop/Tablet Dispenser	7	2	8	5	22	0	0	22
Customer Help- Printing/Copying/Fax	7	5	39	14	65	4	3	72
Exterior of the Building- Connection to the Trace	14	5	40	18	77	6	4	87
Exterior of the Building- Incorporating Existing Trees into D	9	2	34	19	64	5	3	72
Exterior of the Building- Natural Building Materials	4	2	25	10	41	3	1	45
Exterior of the Building- Natural Seating for Outdoor Progra	6	1	14	8	29	1	1	31
Lighting and Acoustics Features- Bringing Nature Inside	16	7	44	9	76	3	3	82
Lighting and Acoustics Features- Good Acoustics	10	0	27	17	54	1	2	57
Lighting and Acoustics Features- Purposeful Lighting	8	1	7	8	24	0	2	26
Lighting and Acoustics Features- Unique Lighting	3	0	5	4	12	0	1	13
Meeting Spaces- Collaborative Technology	4	1	7	9	21	2	0	23
Meeting Spaces- Computer Lab	6	3	22	8	39	2	1	42
Meeting Spaces- Conference Room	2	0	10	8	20	1	1	22
Meeting Spaces- Flexible Meeting/ Program Room	5	1	25	14	45	4	1	50
Meeting Spaces- Multi- purpose Meeting Room	3	1	21	13	38	2	2	42
Meeting Spaces- Small Group/ Tutoring	8	2	23	6	39	2	0	41
Outdoor Features- Exterior Art	5	4	11	5	25	4	1	30
Outdoor Features- Interactive Outdoor Play (Instruments)	8	3	12	4	27	3	4	34
Outdoor Features- Interactive Outdoor Play (Painted Game	12	1	24	7	44	0	2	46
Outdoor Features- Solar Powered Shade to charge devices	9	5	30	20	64	2	2	68
Outdoor Spaces- Bike Racks	8	3	24	7	42	5	1	48
Outdoor Spaces- Courtyard	6	4	20	4	34	1	1	36
Outdoor Spaces- Exterior Porch	10	5	29	12	56	3	3	62
Outdoor Spaces- Outdoor Program Space	6	4	26	12	48	4	1	53
Outdoor Spaces- Outdoor Seating	4	3	27	12	46	2	0	48
Quiet Spaces- Booths	6	1	11	3	21	2	1	24
Quiet Spaces- Individual Booth	5	4	22	11	42	3	0	45
Quiet Spaces- Programming nook	1	1	4	1	7	0	1	8
Quiet Spaces- Quiet open study	3	3	12	10	28	3	2	33
Quiet Spaces- Study Pods	15	3	25	9	52	3	0	55
Shelving- Browse in the Shelves	7	2	14	12	35	3	0	38
Shelving- Children's Browse	8	3	21	4	36	5	3	44
Shelving- End Panel Displays	5	0	4	2	11	2	1	14
Shelving- Face Out Display	3	0	7	4	14	2	0	16
Shelving- Lower Shelving	7	3	17	8	35	3	1	39
Shelving- Mobile Shelves	5	0	2	1	8	1	3	12

LACOMBE LIBRARY COMMUNITY INPUT RESULTS JULY 2025

Shelving- New Book Display	1	2	10	6	19	3	0	22
Special Features- Bold Graphics	1	1	7	4	13	0	1	14
Special Features- Cafes	16	4	25	11	56	1	0	57
Special Features- Coffee/ Vending Area	5	0	15	6	26	1	3	30
Special Features- Flexible walls	1	2	9	8	20	1	1	22
Special Features- Specialty shelving	7	2	8	10	27	1	1	29
Special Features- Unique Seating	16	4	13	6	39	0	0	39
Teen Spaces- Booth Seating for Teens	3	2	7	5	17	2	1	20
Teen Spaces- Collaboration Seating for Teens	3	2	13	7	25	4	0	29
Teen Spaces- Fun Seating for Teens	9	2	7	1	19	0	3	22
Teen Spaces- Teen Computers	1	1	14	8	24	3	3	30
Teen Spaces- Teen Game Tables	11	2	19	9	41	0	0	41
Teen Spaces- Teen Gaming Area	5	2	7	5	19	0	0	19
Ways of separating Areas- Bringing in Natural Light	9	2	31	8	50	3	3	56
Ways of separating Areas- Natural Interior Building Materials	13	2	31	14	60	1	2	63
Ways of separating Areas- Programming Space within She	6	0	2	4	12	0	0	12
Ways of separating Areas- Shelving and Seating to Divide	5	2	8	5	20	2	1	23
Ways of separating Areas- Transparent Study Rooms	6	2	17	6	31	2	3	36

TOTAL TOP 10

Building Exterior Design- Organic Exterior	97
Exterior of the Building- Connection to the Trace	87
Lighting and Acoustics Features- Bringing Nature Inside	82
Customer Help- Printing/Copying/Fax	72
Exterior of the Building- Incorporating Existing Trees into Design	72
Outdoor Features- Solar Powered Shade to charge devices and power outdoor lighting	68
Children's Areas- Multi- purpose Meeting/Program/Craft Room with a Sink	67
Ways of separating Areas- Natural Interior Building Materials	63
Outdoor Spaces- Exterior Porch	62
Lighting and Acoustics Features- Good Acoustics	57

PUBLIC TOP 10 RESULTS**CHILDREN**

Special Features- Cafes	16
Special Features- Unique Seating	16
Lighting and Acoustics Features- Bringing Nature Inside	16
Quiet Spaces- Study Pods	15
Exterior of the Building- Connection to the Trace	14
Children's Areas- Reading Nooks	14
Children's Areas- Interactive PLAY Table	13
Children's Areas- Multi- purpose Meeting/Program/Craft Room with a Sink	13
Ways of separating Areas- Natural Interior Building Materials	13
Outdoor Features- Interactive Outdoor Play (Painted Games on Concrete)	12

ADULTS

Building Exterior Design- Organic Exterior	49
Lighting and Acoustics Features- Bringing Nature Inside	44
Exterior of the Building- Connection to the Trace	40
Customer Help- Printing/Copying/Fax	39
Exterior of the Building- Incorporating Existing Trees into Design	34
Ways of separating Areas- Natural Interior Building Materials	31
Ways of separating Areas- Bringing in Natural Light	31
Outdoor Features- Solar Powered Shade to charge devices and power outdoor lighting	30
Outdoor Spaces- Exterior Porch	29
Children's Areas- Multi- purpose Meeting/Program/Craft Room with a Sink	28

TEENS

Lighting and Acoustics Features- Bringing Nature Inside	7
Building Exterior Design- Organic Exterior	6
Exterior of the Building- Connection to the Trace	5
Outdoor Spaces- Exterior Porch	5
Outdoor Features- Solar Powered Shade to charge devices and power outdoor lighting	5
Customer Help- Printing/Copying/Fax	5
Special Features- Cafes	4
Special Features- Unique Seating	4
Children's Areas- Multi- purpose Meeting/Program/Craft Room with a Sink	4
Outdoor Spaces- Outdoor Program Space	4

SENIORS

Building Exterior Design- Organic Exterior	24
Outdoor Features- Solar Powered Shade to charge devices and power outdoor lighting	20
Exterior of the Building- Incorporating Existing Trees into Design	19
Exterior of the Building- Connection to the Trace	18
Lighting and Acoustics Features- Good Acoustics	17
Children's Areas- Multi- purpose Meeting/Program/Craft Room with a Sink	15
Customer Help- Printing/Copying/Fax	14
Ways of separating Areas- Natural Interior Building Materials	14
Meeting Spaces- Flexible Meeting/ Program Room	14
Meeting Spaces- Multi- purpose Meeting Room	13

SLIDELL LIBRARY COMMUNITY INPUT RESULTS JULY 2025

Concept	Children	Teens	Adults	Seniors	Public Total	Staff	LBOC	Total
Adult Spaces-Booths	2	5	8	6	21	4	3	28
Adult Spaces-Enclosed Quiet Study	16	5	35	18	74	20	2	96
Adult Spaces-Individual Booth	13	11	34	11	69	14	3	86
Adult Spaces-Programming Nook	5	2	4	2	13	4	0	17
Adult Spaces-Quiet Study	7	1	12	16	36	6	1	43
Adult Spaces-Study Pods	27	16	25	13	81	16	3	100
Children's Spaces-Craft Room with Sink	23	3	38	13	77	9	4	90
Children's Spaces-Educational Technology	17	3	19	4	43	6	0	49
Children's Spaces-Family Restroom	16	5	27	11	59	18	1	78
Children's Spaces-Multi-Purpose Program Room	14	5	21	20	60	24	4	88
Children's Spaces-Reading Alcove	28	11	21	12	72	2	1	75
Children's Spaces-Special Entrance	21	13	13	4	51	7	0	58
Children's-2D Thematic Environs	10	1	5	1	17	2	1	20
Children's-3D Reading Environs	36	7	26	9	78	3	3	84
Children's-3d Thematic Environs	31	9	25	8	73	9	0	82
Children's-Children Computers	20	2	15	10	47	2	1	50
Children's-Reading Nooks	17	8	18	4	47	2	3	52
Children's-Wall Interactive	8	3	20	9	40	6	1	47
Collection Display-Browsing in the Stacks	11	5	20	20	56	9	3	68
Collection Display-Children's Browsing	14	6	18	4	42	2	4	48
Collection Display-End Panel Displays	7	1	6	10	24	8	1	33
Collection Display-Face out Display	3	4	11	7	25	5	2	32
Collection Display-Lower Stacks	8	8	10	5	31	9	3	43
Collection Display-Mobile Stacks	4	2	3	2	11	1	2	14
Collection Display-New Book Display	4	5	16	7	32	4	3	39
Customer Help-Accessible Help	4	3	13	14	34	10	4	48
Customer Help-Books to Go	14	9	12	9	44	4	0	48
Customer Help-Laptop/Tablet Dispenser	8	9	11	7	35	14	1	50
Customer Help-Printing/Copying/Fax	5	4	24	19	52	9	3	64
Education Spaces-Digital Maker Space	16	18	17	9	60	2	0	62
Education Spaces-Idea/maker/Learning Space	14	7	27	10	58	6	0	64
Education Spaces-Maker Space/Hands On	21	15	35	12	83	8	1	92
Education Spaces-Media Lab	7	14	30	10	61	2	0	63

SLIDELL LIBRARY COMMUNITY INPUT RESULTS JULY 2025

Education Spaces-Podcast Studio	4	16	41	8	69	2	1	72
Education Spaces-Space to Create	15	13	26	13	67	8	1	76
Learning-Creative Play	11	7	21	8	47	1	2	50
Learning-Creative Play	11	4	15	7	37	4	1	42
Learning-Educational Play	15	5	26	11	57	1	2	60
Learning-Interactive PLAY Table	10	1	15	7	33	3	4	40
Learning-Special Nooks	37	15	20	7	79	0	0	79
Learning-Themed Early Literacy	20	5	26	8	59	9	0	68
Meeting Spaces-Classrooms	6	9	40	9	64	4	0	68
Meeting Spaces-Conference Room	1	2	18	10	31	7	3	41
Meeting Spaces-Flexible Meeting/Program	4	11	16	5	36	7	2	45
Meeting Spaces-Multi-Purpose Meeting	5	7	15	10	37	7	1	45
Meeting Spaces-Small group/tutoring Rooms	18	9	38	19	84	20	3	107
Outdoor Spaces-Bike Racks	11	9	13	7	40	5	2	47
Outdoor Spaces-Courtyard	26	16	15	10	67	3	2	72
Outdoor Spaces-Exterior Porch	23	15	47	28	113	10	1	124
Outdoor Spaces-Outdoor Classroom	15	8	50	13	86	4	4	94
Outdoor Spaces-Outdoor Seating	11	12	26	14	63	1	1	65
Outdoor Spaces-Outdoor Program Space	8	2	12	10	32	3	1	36
Separation of Spaces-Areas of library designated by colors and patterns	8	3	10	4	25	4	3	32
Separation of Spaces-Areas of library designated by furniture	16	3	10	4	33	3	1	37
Separation of Spaces-Separate Entrance to Children's Area	16	7	32	12	67	18	2	87
Separation of Spaces-Separate Entrance to Teen Area	11	20	23	7	61	10	0	71
Special Features-Bold Graphics	3	1	6	5	15	7	1	23
Special Features-Cafes	20	13	47	14	94	11	1	106
Special Features-Coffee/ Vending Area	15	13	21	5	54	10	1	65
Special Features-Flexible Walls	6	8	5	5	24	1	2	27
Special Features-Specialty Shelving	15	4	7	2	28	0	0	28
Special Features-Unique Seating	15	7	9	2	33	0	1	34
Special Spaces-2D Exhibit Space	1	1	11	3	16	4	2	22
Special Spaces-Exhibit Space	11	8	26	7	52	3	1	56
Special Spaces-Exterior Art	10	7	17	7	41	2	1	44

SLIDELL LIBRARY COMMUNITY INPUT RESULTS JULY 2025

Special Spaces-Genealogy Room	2	2	26	18	48	6	5	59
Special Spaces-Library of Things	5	10	29	10	54	7	1	62
Special Spaces-Social Space	25	11	19	0	55	1	0	56
Technology-Collaborative Technology	5	8	16	2	31	1	2	34
Technology-Computer Lab	4	5	31	24	64	4	1	69
Technology-Electronic End Panel Signage	5	4	5	3	17	3	1	21
Technology-Steam Lab	34	17	39	9	99	2	2	103
Technology-VR Technology	34	14	18	8	74	2	1	77
Teen Area-Booth Seating	7	9	14	8	38	4	3	45
Teen Area-Collaboration	10	7	11	5	33	4	2	39
Teen Area-Fun Seating	24	12	11	2	49	3	0	52
Teen Area-Game Tables	15	11	27	8	61	7	1	69
Teen Area-Gaming Areas	29	22	30	9	90	13	0	103
Teen Area-Teen Computers	9	14	17	11	51	10	3	64

TOTAL TOP 10

Outdoor Spaces-Exterior Porch	124
Meeting Spaces-Small group/tutoring Rooms	107
Special Features-Cafes	106
Technology-Steam Lab	103
Teen Area-Gaming Areas	103
Adult Spaces-Study Pods	100
Adult Spaces-Enclosed Quiet Study	96
Outdoor Spaces-Outdoor Classroom	94
Education Spaces-Maker Space/Hands On	92
Children's Spaces-Craft Room with Sink	90

PUBLIC TOP 10 RESULTS**CHILDREN**

Learning-Special Nooks	37
Children's-3D Reading Environs	36
Technology-Steam Lab	34
Technology-VR Technology	34
Children's-3d Thematic Environs	31
Teen Area-Gaming Areas	29
Children's Spaces-Reading Alcove	28
Adult Spaces-Study Pods	27
Outdoor Spaces-Courtyard	26
Special Spaces-Social Space	25

ADULTS

Outdoor Spaces-Outdoor Classroom	50
Outdoor Spaces-Exterior Porch	47
Special Features-Cafes	47
Education Spaces-Podcast Studio	41
Meeting Spaces-Classrooms	40
Technology-Steam Lab	39
Meeting Spaces-Small group/tutoring Rooms	38
Children's Spaces-Craft Room with Sink	38
Education Spaces-Maker Space/Hands On	35
Adult Spaces-Enclosed Quiet Study	35

TEENS

Teen Area-Gaming Areas	22
Separation of Spaces-Separate Entrance to Teen Area	20
Education Spaces-Digital Maker Space	18
Technology-Steam Lab	17
Adult Spaces-Study Pods	16
Outdoor Spaces-Courtyard	16
Education Spaces-Podcast Studio	16
Learning-Special Nooks	15
Outdoor Spaces-Exterior Porch	15
Education Spaces-Maker Space/Hands On	15

SENIORS

Outdoor Spaces-Exterior Porch	28
Technology-Computer Lab	24
Children's Spaces-Multi-Purpose Program Room	20
Collection Display-Browsing in the Stacks	20
Meeting Spaces-Small group/tutoring Rooms	19
Customer Help-Printing/Copying/Fax	19
Adult Spaces-Enclosed Quiet Study	18
Special Spaces-Genealogy Room	18
Adult Spaces-Quiet Study	16
Special Features-Cafes	14

RESULTS COMPARING 2022 SURVEY TO 2025 SURVEY

*There are a few concepts that do not appear on both surveys.
Those have been removed.

Concept	2022	2025	TOTAL
Outdoor Spaces- Exterior Porch	190	124	314
Children's Spaces- Craft Room with Sink	215	90	305
Adult Spaces- Study PODS	190	100	290
Education Spaces- Small Group/Tutoring	173	107	280
Technology- Steam Lab	172	103	275
Children's Spaces- Multi-purpose program Room	184	88	272
Children's Spaces- Reading Alcove	193	75	268
Special Features- Coffee/Vending Area	197	65	262
Teen Area- Gaming Area	144	103	247
Children's- 3D Thematic Environ	158	82	240
Technology- VR Technology	153	77	230
Adult Spaces- Enclosed Quiet Study	128	96	224
Children's- 3D Reading Environs	140	84	224
Outdoor Spaces- Outdoor Classroom	127	94	221
Children's Spaces- Educational Technology	168	49	217
Adult Spaces- Individual Booth	130	86	216
Learning- Special Nooks	136	79	215
Teen Area- Game Tables	134	69	203
Children's Spaces- Family Restroom	120	78	198
Outdoor Spaces- Courtyard	125	72	197
Technology- Media Lab	127	63	190
Teen Area- Teen Computers	124	64	188
Education Spaces- Flexible Meeting/Program	135	45	180
Learning- Educational Play	117	60	177
Outdoor Spaces- Outdoor Seating	110	65	175
Special Spaces- Social Space	116	56	172
Technology- Computer Lab/Classes	103	69	172
Children's Spaces- Special Entrance	105	58	163
Collection- Browsing in the stacks	93	68	161

SLIDELL LIBRARY COMMUNITY INPUT RESULTS JULY 2025

Learning- Creative Play	108	50	158
Learning- Creative Play	115	42	157
Children's- Children computers	101	50	151
Education Spaces- Conference	108	41	149
Collection- Children's Browsing	98	48	146
Education Spaces- Maker Space/Hands On	53	92	145
Teen Area- Fun Seating	93	52	145
Children's- Reading Nooks	88	52	140
Special Spaces- Exhibit Space	82	56	138
Education Spaces- Digital Maker Space	71	62	133
Children's- Wall Interactives	85	47	132
Special Features- Bold Graphics	109	23	132
Special Spaces- Exterior Art	85	44	129
Teen Area- Collaboration	89	39	128
Customer Help- Accessible Help	79	48	127
Outdoor Spaces- Bike Racks	78	47	125
Customer Help- Books to Go	76	48	124
Special Features- Unique Seating	89	34	123
Learning- Interactive PLAY table	80	40	120
Outdoor Spaces- Outdoor Program Space	84	36	120
Customer Help- Printing/Copying/Fax	54	64	118
Technology- Electronic End Panel Signage	96	21	117
Learning- ThemedEarly Literacy	44	68	112
Customer Help- Laptop dispenser	58	50	108
Teen Area- Booth Seating	63	45	108
Special Features- Specialty Shelving	79	28	107
Education Spaces- Multi-purpose Meeting Room	56	45	101
Collection- Lower Stacks	54	43	97
Collection- New Book Display	55	39	94
Technology- Collaborative Technology	57	34	91
Adult Spaces- Quiet Open Study	45	43	88
Collection- Face out display	54	32	86
Adult Spaces- Booths	57	28	85

SLIDELL LIBRARY COMMUNITY INPUT RESULTS JULY 2025

Special Spaces- 2D Exhibit Space	60	22	82
Special Features- Flexible Walls	43	27	70
Collection- End Panel displays	33	33	66
Adult Spaces- Programming Nook	43	17	60
Children's- 2D Thematic Environ	39	20	59
Collection- Mobile Stacks	19	14	33

July 2025 Service Statistics

Branch	Adult Books	CD	DVD	Exp Pass	ILL	Juv Bks	Mag	Pbks	YA/Teen	Virtual	Total Circulation	Computer Usage	Door Count	Wireless Inside	Wireless Outside
Admin/Annex	400	40	73	0	28	161	0	0	172		874				
Abita	675	27	240	0	12	665	6	0	74		1,699	156	1,821	109	181
Bush	202	13	137	0	4	426	11	0	9		802	67	741	48	81
Causeway	2465	372	859	0	25	3063	39	0	204		7,027	513	7,088	832	737
Covington	3838	179	1881	0	32	4985	57	70	280		11,322	1,019	9,692	2,200	844
Folsom	419	25	416	0	14	595	70	0	22		1,561	141	1,656	108	131
Lacombe	321	41	150	2	4	476	4	1	34		1,033	225	1,713	140	138
Lee Road	332	27	147	0	2	488	2	0	14		1,012	44	871	52	105
Madisonville	1493	98	624	0	30	3167	12	0	157		5,581	442	6,625	964	426
Mandeville	2744	225	1144	2	22	4703	94	5	241		9,180	966	7,229	693	446
Mobile	312	0	1	0	0	3	2	0	1		319				
Pearl River	465	8	266	0	38	526	5	56	15		1,379	299	1,841	151	218
Slidell	3966	285	1247	0	42	4648	119	155	441		10,903	1,986	19,294	1,504	2,484
South Slidell	734	33	520	0	13	1076	4	2	58		2,440	1,339	5,185	840	1,016
Virtual ¹										38,843	38,843				
Total	18,366	1,373	7,705	4	266	24,982	425	289	1,722	38,843	93,975	7,197	63,756	7,641	6,807

1 - Virtual stats include Overdrive, Tumblebooks, 3M Cloud Library, Rbdigital, Hoopla

CD=CompactDisc; DVD=DigitalVersatileDisc; ILL=InterLibraryLoan; Mag=Magazines
Pbks=Paperbacks; YA=Young Adult

Patrons Registered: 1035

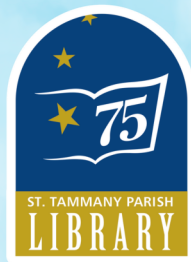
Jan - Jul. YTD 2025
Service Statistics

Branch	Adult Books	CD	DVD	Exp Pass	ILL	Juv Bks	Mag	Pbks	YA/Teen	Virtual	Total Circulation	Computer Usage	Door Count	Wireless Inside	Wireless Outside
Admin/Annex	2,931	343	405	0	165	860	4	0	2348		7,056				
Abita	4388	281	1187	0	132	3754	36	0	227		10,005	1,017	11,264	702	1,339
Bush	1347	128	1869	0	41	1532	45	0	61		5,023	512	4,739	298	595
Causeway	14668	1113	5338	0	195	17253	402	0	1149		40,118	3,535	37,834	5,645	5,235
Covington	23850	1510	11530	1	202	27776	483	427	1532		67,311	6,763	54,100	14,281	5,768
Folsom	2785	218	2454	0	70	2832	474	0	220		9,053	1,148	9,488	677	881
Lacombe	1811	214	1239	5	63	2597	39	56	182		6,206	1,473	10,249	940	960
Lee Road	2156	193	730	0	19	2687	41	5	134		5,965	307	5,634	358	976
Madisonville	8850	590	3046	0	242	15535	164	0	866		29,293	2,598	34,077	5,884	2,611
Mandeville	18074	1526	6549	7	283	28935	453	21	1382		57,230	6,403	44,833	5,369	3,314
Mobile	827	2	15	0	1	3	6	0	1		855				
Pearl River	2578	103	1190	0	146	2043	34	227	83		6,404	1,536	10,751	860	1,533
Slidell	25149	1586	8129	2	277	27888	1139	1172	2588		67,930	13,259	109,958	9,762	16,236
South Slidell	4454	251	3203	0	105	6942	53	36	425		15,469	9,115	37,028	6,448	7,833
Virtual ¹										255,177	255,177				
Total	113,868	8,058	46,884	15	1,941	140,637	3,373	1,944	11,198	255,177	583,095	47,666	369,955	51,224	47,281

1 - Virtual stats include Overdrive, Tumblebooks, 3M Cloud Library, Rbdigital, Hoopla

CD=CompactDisc; DVD=DigitalVersatileDisc; ILL=InterLibraryLoan; Mag=Magazines
Pbks=Paperbacks; YA=Young Adult

Patrons Registered: 5509



COLOR
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SUMMER READING CHALLENGE 2025

KIDS

Ages 0-12

REGISTRATIONS

7,754

EVENTS

619

COMPLETIONS

2,155

ATTENDANCE

37,535

READING MINUTES: 265,199



TEENS

Ages 13-17

REGISTRATIONS

716

EVENTS

110

COMPLETIONS

96

ATTENDANCE

2,194

READING MINUTES: 134,428



ADULTS

Ages 18+

REGISTRATIONS

2,112

EVENTS

91

COMPLETIONS

211

ATTENDANCE

941

READING MINUTES: 10,022



TOTAL READING MINUTES: 409,649

St. Tammany Parish Library 2026 Budget

Introduction

The Library was established in June 1950 as a demonstration project and officially became part of everyday life in St. Tammany Parish in March of 1951 when voters approved a millage to more permanently provide the Parish with a library system. It is the mission of St. Tammany Parish Library to cultivate discovery, creativity and lifelong learning by offering access to resources, programs and services for everyone in a welcoming environment.

The library remains an integral part of the fabric of life in St. Tammany Parish, with 602,675 visits to the library and 1,006,741 items checked out in 2024.

I am pleased to submit the 2026 proposed Annual Operating Budget for the St. Tammany Parish Library for your consideration. The following budget explanation and discussion should be read alongside the 2026 budget spreadsheet.

2026 Budgetary Basis and Assumptions

Expected revenue numbers were provided to the library by the St. Tammany Parish Department of Finance and based on the value of one mil from the most recent calculations provided by the Assessor's Office. The figures provided by those offices are estimates, and because of that, we budgeted our revenue conservatively. Expected expenditures were based on the three previous years, and budget discussions about the upcoming year were held with each library department. The difference between the 2025 Summer Amendment and the 2026 proposed budget is noted for each line.

2026 Revenue

In 2026, the St. Tammany Parish Library will operate on a revenue of \$13,318,920. The primary source (i.e., 97 percent) of the library's 2026 income will be a 4.35 mil property tax millage. The remaining three percent of the library's income comes from state revenue sharing, fines and fees, interest, and donations.

Using the estimate we received on the value of 1 mil, we assumed a collection rate of 97.5% and subtracted the state pensions costs required by law of 3.15%. We are projecting to receive a little over \$15,000 more in Ad Valorem Taxes over 2025 receipts. Typically, we see anywhere from \$150,000 to \$200,000 in growth. The reason we are not predicting this growth for the 2026 year is because of our reduced millage rate voted in at the March 2025 election. State Revenue Sharing reflects the amount we expect to receive in 2025. Fines and Fees has been increased to match predicted income for 2025. Interest Income has been matched to the interest we have received and project to receive for 2025. The amount for Donations has been reduced as our major support organizations will be saving money for our large capital projects due to happen in a few years. Miscellaneous income is reduced as we do not have plans to auction off property next year. Summer Reading T-shirt sales have been matched to the Spring 2025 Amendment but we opted for an even budget number. Overall, there is an increase of \$2,708 in revenue when compared to the last adopted 2025 budget amendment.

2026 Expenditures

The economy continues to affect the cost of supplies. We continue to implement our Strategic Plan. Our Mandeville update and renovation should happen in 2026. Many of the increases and decreases you will see

in the individual budget lines will be due to the implications of these conditions. Each section in the budget is highlighted below with an explanation.

- **Library Salaries and Employee Benefits** – There are no changes in the salary and benefits lines from what was budgeted in 2025. There is a difference in where we now expect to end the 2025 year and what is budgeted in 2026 due to vacant positions in 2025 and not giving a cost of living raise in 2025. For the 2026 year there is enough funding in the salary line to cover merit raises. Staff would be able to receive a merit increase up to 3%. In approving this budget, you will also approve merit raises for the year. The FICA/Medicare line, retirement contribution line, and health insurance lines similarly have the room to support raises if this budget is approved.
- **Operating Services** – Publication of Legal Notices is decreased as we hope to shorten the minutes published in the paper. Advertising is decreased as we won't have a millage campaign.
- **Printing, Duplicating, and Binding** – There are no changes being made to these lines.
- **Utilities** – Water line is being decreased to match the usage from the 2025 year.
- **Communications** – Postage was reduced, based off of expenditures projected through the end of 2025. More money is being added to the Voice Line as we have added phone lines for the Mobile Library building and based off of the usage for 2025. The Data line is reduced based of the usage so far in 2025.
- **Lease Expense** – Building lease expense is being adjusted to reflect the anticipated lease increase on Causeway in January 2026.
- **Maintenance of Property and Equipment** – Funding is added to the Custodial and Janitorial line as the cost of cleaning supplies has increased. Grounds/lawn maintenance is increased as we have upped the cleaning of flower beds. Network Utility Software is increased as the cost of software increases each year. We also plan on switching security software for patron computers which will have a higher cost for the implementation year. The Solinet line is increased as we have been purchasing more cataloging records because of the mobile library. Polaris Maintenance has increased with the addition of the Mobile Library Branch.
- **Maintenance Services** – Plumbing Heating and AC line is increased as the Covington HVAC is out of warranty. We plan to go out for quotes on maintenance service for the system and we estimated the cost based on the cost of Slidell and Madisonville's contract. The Electrical line is decreased as we don't have LED replacements like we did for 2025. Carpet Cleaning is increased as we will be cleaning carpet for the upstairs of the technical services building.
- **Professional Services** – Payroll service fees are increased to reflect the projected cost of adding new training functionality. The Consultants line is increased as we will be using state contract help to migrate servers and do security penetration testing in 2026. We also plan to get consultant help with putting together furniture packages for Mandeville, and preliminary furniture layouts for Lacombe and Slidell. The Security line is increased based on how we have utilized police details in 2025. The Web Design Consultant line is increased based on the increased cost of the software - this increases each year. We will be investigating going out for a new software in hopes of getting better pricing. The Movers line is funded for 2026 as we will need to utilize professional movers while Mandeville is recarpeted – we based this estimate off of what it cost to shift furniture and collection at Causeway. The Proposals (Ballot) line is reduced to zero as we won't have a millage campaign in 2026.

- **Insurance and Claims** – It is unknown at this time what increases will be incurred with insurance of all types. We based amounts off of 2025. The only change known at this time is the Flood insurance line – this has been matched to 2025's invoices.
- **Operating Supplies** – Book preparation supplies is increased as we are preparing materials for the Mobile Library Branch now. Computer/Printing supplies is increased due to the increased cost of toner and increased use of our printing services. Programming Supplies is increased to match the increased usage of refreshments as more and more people are attending programs.
- **Travel and Continuing education** – There are no changes to these lines.
- **Public Relations/Programming** – The Summer Reading Program line is increased due to the higher cost of supplies of all kinds. Juvenile Programming is increased so that we can continue to offer special children's programming over winter break, spring break, and Mardi Gras break. We offered these programs for the first time in 2025 and found them to be successful.
- **Non-Book Acquisitions** – Funding for vehicle purchase has been added to cover the cost of replacement of the box truck delivery van. Office equipment, furniture and shelving is increased as we will work on replacing computer chairs at several branches. We are adding more funding to the PC Network line as it is time to replace the switches purchased for upgraded indoor and outdoor WIFI that were originally purchased 5 years ago. Also, outside of our normal computer replacement cycle is the purchase of 2 servers, replacement of scanners system wide, and replacement of printers as the new ones use less expensive toner. The cost of our 5-year replacement cycle on desktop computers will cost us more in 2026 due to the increased cost of computers in general. Integrated Library Automation systems is increased to match the quote we have received for two new servers for our circulation system. The Audio/Visual Equipment line is reduced to zero as we do not anticipate purchases in 2024.
- **Library Resource Acquisitions** – The cost of Music recordings is being reduced as we have had less requests for purchases in this. The Electronic/Downloadable media line is increased to match more patron demand for these services. Internet database subscriptions line is increased due to the increases in many of the individual databases.
- **Long-Term Capital expenditures** – The Mandeville Capital Send to Parish line and Outreach Vehicle lines is reduced to zero as we are not purchasing an outreach vehicle in 2026 and we have the needed funding for the Mandeville renovation project. The Causeway/Mandeville FF&E line is funded to cover the cost of Mandeville's furniture replacement.

Prior Years' Operating Revenue – Fund Balance/Savings

The starting and ending fund balance is shown on page 5 of the spreadsheet as is required by the Louisiana Local Government Budgeting Act. The fund balance does not equate to cash - it includes receivables and payables for the next year. The fund balance will increase by the end of 2025 due no merit raises in 2025, open positions, and not needing to spend the full amount budgeted on the 2025 millage election cost. The fund balance will then decrease by the end of 2026 as we will plan to use savings for Mandeville's furniture replacement.

The fund balance is a compilation of our assets and liabilities. On page 6 of the spreadsheet, you can see from the detail of our most recent audited year (2024) that the majority of the fund balance is ad valorem receivable that is billed to the tax payers in December and we receive in the upcoming year.

Any unused money at the end of the year becomes Prior Years' Operating Revenue. The cash on hand after all bills were paid for December 2024 and the auditors made their adjustments in March 2025 was \$6,317,694. Based on the predicted year end of 2025, we will have \$214,439 unbudgeted savings on December 31st, 2025, for a total of \$6,617,841. This figure is less than half of one year's operating revenue. These savings are dedicated to very specific purposes.

- Operational reserves are needed to run the library until we receive our first significant portion of our millage from the Parish. \$2,500,000
- Disaster and emergency funds cover our insurance deductibles and any repairs and clean-up that may be needed in the event of a disaster. \$1,475,000
- Dedications for Mandeville furniture \$270,000 – this is budgeted to be spent in 2026
- Dedication for Slidell Furniture \$700,000 – this is not budgeted to be spent in 2026
- Dedication for Lacombe FF&E \$250,000 – this is not budgeted to be spent in 2026
- We reserve funding for immediate expenditures in 2026 that we will be obligated to pay - the retirement payment for the 4th quarter and the Health Claims run out.
- Dedication for Capital Contingency of \$675,000. This equates to 9.5% of what we have set aside for the Covington and Lacombe capital projects.

The Mandeville Furniture is the only one of the furniture projects that is budgeted to be spent in 2026. This leaves us with a current Unassigned Savings of \$214,439. This puts us in good stead to ensure we have enough contingency funds for our capital projects – if the year ends as predicted the library can assign more funds to contingency with the first amendment of the 2026 year. By that point we should have a good estimate of the construction costs for Slidell and Lacombe. Ideally, we would want the capital contingency to be about 15% of the capital project costs.

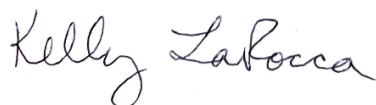
Budget Analysis

We are forecasting an increase in revenue of only \$2,708 due to a reduction in what we expect to receive in donations and because of the reduction in the overall millage rate as approved by the voters in 2025. We predict an increase in expenditures of \$270,034 from what was budgeted for the 2025 Spring Amendment. This is due to a planned usage of savings for Mandeville furniture. Aside from the planned usage of savings, we are presenting a balanced operational budget for the 2026 year. Each library department was allocated the funds to enable their plans. I am confident that we have adequate funds to meet our goals for the year.

Conclusion

In 2026, the St. Tammany Parish Library will continue to serve the needs of St. Tammany Parish while striving to improve our collections, programs, services, and facilities. We look forward to a successful year created with the help of our partners, patrons, and friends.

Respectfully Submitted:



Kelly I. LaRocca
Director

2026 Proposed Budget - St. Tammany Parish Library

		8/1/2025												
			2022 Budget Actual	2023 Budget Actual	2024 Budget Actual	2025 Budget Original	2025 Budget Last adopted (Spring Amendment)	2025 Budget Actual YTD as of 6/30/25	2025 Budget Estimated Remaining Expenditures /Revenues for Year	2025 Budget Projected Actual Year End	% Change 2025 Last adopted vs. Projected Actual Result at Year End 2025	Amount Diff. between 2026 Proposed and 2025 Last Adopted Budget	2026 Budget Proposed	% Change 2025 Projected Actual Year End vs. 2026 Proposed Budget
			Previous Years			Current Year						Upcoming Year		
REVENUE														
	405	Ad Valorem Taxes (received after deductions)	\$ 11,494,948	\$ 11,823,150	\$ 12,474,892	\$ 12,500,000	\$ 12,729,269	\$ 12,729,268.35	\$ -	\$ 12,729,268	0.00%	\$ 15,762	\$ 12,745,031	0.12%
	410	State Revenue Sharing	\$ 251,600	\$ 258,515	\$ 264,302	\$ 264,302	\$ 268,884	\$ 179,635.78	\$ 89,698	\$ 269,334	0.17%	\$ -	\$ 268,884	-0.17%
	415	Fines/Fees	\$ 70,487	\$ 75,471	\$ 96,265	\$ 99,500	\$ 99,500	\$ 53,270.87	\$ 53,271	\$ 106,542	7.08%	\$ 7,000	\$ 106,500	-0.04%
	416	LA Library Grant - ARPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	417	Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	418	LEH Grant	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	420	Interest Income	\$ 38,715	\$ 185,806	\$ 198,221	\$ 179,000	\$ 184,370	\$ 98,574.58	\$ 98,574	\$ 197,149	6.93%	\$ -	\$ 184,370	-6.48%
	425	Donations	\$ 33,303	\$ 61,166	\$ 23,776	\$ 30,000	\$ 32,016	\$ 32,546.34		\$ 32,546	1.66%	\$ (20,000)	\$ 12,016	-63.08%
	430	Miscellaneous Income	\$ 14,840	\$ 0	\$ 4,899	\$ -	\$ 54	\$ 1,271.21	\$ -	\$ 1,271	0.00%	\$ (54)	\$ -	-100.00%
	450	Summer Reading T-shirt Sales	\$ 1,317	\$ 2,119	\$ 1,410	\$ 2,120	\$ 2,120	\$ 1,292.24	\$ -	\$ 1,292	-39.05%	\$ -	\$ 2,120	64.06%
		TOTAL REVENUE	\$11,907,610.00	\$12,406,227.10	\$13,063,763.31	\$13,074,922	\$ 13,316,212	\$ 13,095,859.37	\$ 241,543	\$ 13,337,403	0.16%	\$ 2,708	\$ 13,318,920	-0.14%
EXPENDITURES														
LIBRARY ADMINISTRATION														
		PERSONNEL SALARIES												
	503	Library Salaries	\$ 5,005,221.13	\$ 5,263,285.57	\$ 5,500,854.22	\$ 6,090,000.00	\$ 6,090,000.00	\$ 2,639,190.89	\$ 3,264,056	\$ 5,903,247	-3.07%	\$ -	\$ 6,090,000	3.16%
		TOTAL	\$ 5,005,221.13	\$ 5,263,285.57	\$ 5,500,854.22	\$ 6,090,000.00	\$ 6,090,000.00	\$ 2,639,190.89	\$ 3,264,056	\$ 5,903,247	-3.07%	\$ -	\$ 6,090,000	3.16%
EMPLOYEE BENEFITS														
	511	FICA/Medicare Tax	\$ 111,512.98	\$ 119,802.99	\$ 121,201.92	\$ 134,000.00	\$ 134,000.00	\$ 59,852.35	\$ 70,000	\$ 129,852	-3.10%	\$ -	\$ 134,000	3.19%
	512	Retirement Contributions	\$ 489,982.62	\$ 512,866.56	\$ 541,992.08	\$ 577,480.00	\$ 577,480.00	\$ 252,701.20	\$ 303,850	\$ 556,551	-3.62%	\$ -	\$ 577,480	3.76%
	513	Health Insurance/Insurance	\$ 440,256.79	\$ 380,065.68	\$ 314,454.71	\$ 390,000.00	\$ 390,000.00	\$ 149,736.56	\$ 225,556	\$ 375,293	-3.77%	\$ -	\$ 390,000	3.92%
	514	Health Trust	\$ 804,090.69	\$ 1,395,030.65	\$ 1,089,089.98	\$ 1,197,000.00	\$ 1,197,000.00	\$ 427,293.93	\$ 769,500	\$ 1,196,794	-0.02%	\$ -	\$ 1,197,000	0.02%
	515	Workers' Compensation/Unemployment Claims	\$ 31,416.00	\$ 14,901.40	\$ 21,625.36	\$ 32,000.00	\$ 26,000.00	\$ 11,542.79	\$ 14,452	\$ 25,995	-0.02%	\$ -	\$ 26,000	0.02%
	516	Employee Miscellaneous	\$ 854.42	\$ 600.60	\$ 877.18	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ -	\$ 1,000	0.00%
		TOTAL	\$ 1,878,113.50	\$ 2,423,267.88	\$ 2,089,241.23	\$ 2,331,480.00	\$ 2,325,480.00	\$ 901,126.83	\$ 1,384,358	\$ 2,285,485	-1.72%	\$ -	\$ 2,325,480	1.75%
OPERATING SERVICES														
	601	Publication of Legal Notices	\$ 4,166.54	\$ 15,505.20	\$ 5,846.27	\$ 13,500.00	\$ 13,500.00	\$ 4,312.26	\$ 9,100	\$ 13,412	-0.65%	\$ (2,000)	\$ 11,500	-14.26%
	603	Membership Dues	\$ 7,045.00	\$ 7,499.65	\$ 5,987.57	\$ 7,500.00	\$ 6,000.00	\$ -	\$ 6,000	\$ 6,000	0.00%	\$ -	\$ 6,000	0.00%
	604	Advertising	\$ 24,385.41	\$ 31,480.57	\$ 23,267.44	\$ 36,000.00	\$ 51,000.00	\$ 25,664.70	\$ 25,335	\$ 51,000	0.00%	\$ (18,000)	\$ 33,000	-35.29%
	607	Signage	\$ 3,498.62	\$ 642.10	\$ 1,066.38	\$ 4,000.00	\$ 2,000.00	\$ 229.42	\$ 1,770	\$ 1,999	-0.03%	\$ -	\$ 2,000	0.03%
	608	Promotional Production	\$ 19,902.10	\$ 14,898.97	\$ 14,941.12	\$ 20,000.00	\$ 20,000.00	\$ 12,752.11	\$ 7,240	\$ 19,992	-0.04%	\$ -	\$ 20,000	0.04%
		TOTAL	\$ 58,997.67	\$ 70,026.49	\$ 51,108.78	\$ 81,000.00	\$ 92,500.00	\$ 42,958.49	\$ 49,445	\$ 92,403	-0.10%	\$ (20,000)	\$ 72,500	-21.54%
		PRINTING, DUPLICATING & BINDING												
	611	Printing	\$ 11,998.47	\$ 12,786.17	\$ 12,886.49	\$ 19,500.00	\$ 15,500.00	\$ 11,357.84	\$ 4,100	\$ 15,458	-0.27%	\$ -	\$ 15,500	0.27%
	613	Book Binding	\$ 3,840.20	\$ 2,544.95	\$ 4,437.40	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000	\$ 5,000	0.00%	\$ -	\$ 5,000	0.00%
	615	Patron Cards	\$ -	\$ 4,959.70	\$ 4,693.52	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000	\$ 5,000	0.00%	\$ -	\$ 5,000	0.00%
		TOTAL	\$ 15,838.67	\$ 20,290.82	\$ 22,017.41	\$ 29,500.00	\$ 25,500.00	\$ 11,357.84	\$ 14,100	\$ 25,458	-0.17%	\$ -	\$ 25,500	0.17%
		UTILITIES												
	621	Electricity	\$ 316,933.90	\$ 284,245.50	\$ 260,506.47	\$ 287,220.00	\$ 293,220.00	\$ 145,273.73	\$ 148,000	\$ 293,274	0.02%	\$ -	\$ 293,220	-0.02%
	622	Gas	\$ 2,474.76	\$ 2,299.09	\$ 2,258.38	\$ 3,250.00	\$ 3,250.00	\$ 1,682.00	\$ 1,600	\$ 3,282	0.98%	\$ -	\$ 3,250	-0.98%

		8/1/2025												
			2022 Budget Actual	2023 Budget Actual	2024 Budget Actual	2025 Budget Original	2025 Budget Last adopted (Spring Amendment)	2025 Budget Actual YTD as of 6/30/25	2025 Budget Estimated Remaining Expenditures /Revenues for Year	2025 Budget Projected Actual Year End	% Change 2025 Last adopted vs. Projected Actual Result at Year End 2025	Amount Diff. between 2026 Proposed and 2025 Last Adopted Budget	2026 Budget Proposed	% Change 2025 Projected Actual Year End vs. 2026 Proposed Budget
			Previous Years			Current Year						Upcoming Year		
	623	Water	\$ 35,776.99	\$ 46,073.45	\$ 42,332.04	\$ 45,000.00	\$ 45,000.00	\$ 20,032.97	\$ 25,000	\$ 45,033	0.07%	\$ (2,000)	\$ 43,000	-4.51%
		TOTAL	\$ 355,185.65	\$ 332,618.04	\$ 305,096.89	\$ 335,470.00	\$ 341,470.00	\$ 166,988.70	\$ 174,600	\$ 341,589	0.03%	\$ (2,000)	\$ 339,470	-0.62%
		COMMUNICATIONS												
	625	Postage	\$ 10,899.72	\$ 14,459.39	\$ 14,289.76	\$ 21,000.00	\$ 21,000.00	\$ 4,905.41	\$ 16,100	\$ 21,005	0.03%	\$ (1,000)	\$ 20,000	-4.79%
	626	Voice Line (Regular Phone Service)	\$ 83,668.72	\$ 77,627.21	\$ 61,430.89	\$ 44,000.00	\$ 47,080.00	\$ 26,424.57	\$ 26,424	\$ 52,849	12.25%	\$ 5,000	\$ 52,080	-1.45%
	627	Data Line (Internet-Network)	\$ 45,295.00	\$ 41,470.26	\$ 30,323.34	\$ 31,300.00	\$ 31,300.00	\$ 15,439.20	\$ 15,439	\$ 30,878	-1.35%	\$ (300)	\$ 31,000	0.39%
	630	Courier/Shipping	\$ 238.20	\$ 515.35	\$ 234.15	\$ 1,000.00	\$ 1,000.00	\$ 117.86	\$ 882	\$ 1,000	-0.01%	\$ -	\$ 1,000	0.01%
		TOTAL	\$ 140,101.64	\$ 134,072.21	\$ 106,278.14	\$ 97,300.00	\$ 100,380.00	\$ 46,887.04	\$ 58,845	\$ 105,732	5.33%	\$ 3,700	\$ 104,080	-1.56%
		LEASE EXPENSE												
	634	Building	\$ 310,941.75	\$ 318,045.64	\$ 319,043.98	\$ 333,000.00	\$ 333,000.00	\$ 165,184.49	\$ 165,184	\$ 330,369	-0.79%	\$ 10,000	\$ 343,000	3.82%
	636	Equipment	\$ 5,096.96	\$ 4,970.03	\$ 2,742.31	\$ 6,000.00	\$ 6,000.00	\$ 2,263.41	\$ 3,800	\$ 6,063	1.06%	\$ -	\$ 6,000	-1.05%
	638	Vehicle	\$ -	\$ 2,647.96	\$ -	\$ 2,750.00	\$ 2,750.00	\$ -	\$ 2,750	\$ 2,750	0.00%	\$ -	\$ 2,750	0.00%
		TOTAL	\$ 316,038.71	\$ 325,663.63	\$ 321,786.29	\$ 341,750.00	\$ 341,750.00	\$ 167,447.90	\$ 171,734	\$ 339,182	-0.75%	\$ 10,000	\$ 351,750	3.71%
		MAINTENANCE OF PROPERTY & EQUIP.												
	641	Custodial & Janitorial	\$ 208,585.74	\$ 212,056.10	\$ 213,598.44	\$ 215,000.00	\$ 215,000.00	\$ 106,521.62	\$ 108,500	\$ 215,022	0.01%	\$ 5,000	\$ 220,000	2.32%
	643	Grounds/Lawn Maintenance	\$ 80,224.00	\$ 84,861.00	\$ 79,983.07	\$ 85,000.00	\$ 85,000.00	\$ 43,915.50	\$ 43,915	\$ 87,831	3.33%	\$ 3,000	\$ 88,000	0.19%
	645	Maintenance supplies	\$ 8,973.74	\$ 9,972.57	\$ 8,638.32	\$ 10,000.00	\$ 10,000.00	\$ 4,829.35	\$ 5,171	\$ 10,000	0.00%	\$ -	\$ 10,000	0.00%
	652	Fuel and lube	\$ 39,891.89	\$ 32,787.02	\$ 25,759.97	\$ 35,000.00	\$ 33,000.00	\$ 9,479.38	\$ 21,000	\$ 30,479	-7.64%	\$ -	\$ 33,000	8.27%
	654	Vehicle repairs	\$ 3,821.26	\$ 14,567.55	\$ 9,719.70	\$ 10,000.00	\$ 10,000.00	\$ 5,055.30	\$ 5,000	\$ 10,055	0.55%	\$ -	\$ 10,000	-0.55%
	658	Small Tools & Supplies	\$ 2,958.04	\$ 2,988.96	\$ 2,793.53	\$ 3,000.00	\$ 3,000.00	\$ 189.63	\$ 2,800	\$ 2,990	-0.35%	\$ -	\$ 3,000	0.35%
	660	Office machine and equip. repair	\$ 974.68	\$ 504.92	\$ 718.52	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000	\$ 1,000	0.00%	\$ -	\$ 1,000	0.00%
	661	Network Utility Software	\$ 172,971.54	\$ 155,507.60	\$ 156,299.73	\$ 228,250.00	\$ 128,250.00	\$ 88,224.47	\$ 40,000	\$ 128,224	-0.02%	\$ 16,000	\$ 144,250	12.50%
	662	Solinet (OCLC) Cost	\$ 28,026.94	\$ 30,649.09	\$ 31,820.27	\$ 32,000.00	\$ 32,000.00	\$ -	\$ 32,000	\$ 32,000	0.00%	\$ 1,000	\$ 33,000	3.13%
	663	Polaris Maintenance	\$ 51,978.19	\$ 53,635.61	\$ 54,914.33	\$ 55,000.00	\$ 55,000.00	\$ 54,999.06	\$ -	\$ 54,999	0.00%	\$ 5,000	\$ 60,000	9.09%
	664	P C Network maintenance and repair	\$ 6,778.22	\$ 5,875.00	\$ 9,533.80	\$ 11,500.00	\$ 11,500.00	\$ 6,297.12	\$ 5,200	\$ 11,497	-0.03%	\$ -	\$ 11,500	0.03%
	669	Disaster Recovery Costs	\$ -	\$ -	\$ 35,708.64	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000	\$ 10,000	0.00%	\$ -	\$ 10,000	0.00%
		TOTAL	\$ 605,184.24	\$ 603,405.42	\$ 629,488.32	\$ 695,750.00	\$ 593,750.00	\$ 319,511.43	\$ 274,586	\$ 594,097	0.06%	\$ 30,000	\$ 623,750	4.99%
		MAINTENANCE SERVICES (Buildings)												
	671	Physical Plant	\$ 147,981.76	\$ 176,994.78	\$ 139,939.63	\$ 160,000.00	\$ 160,000.00	\$ 109,578.32	\$ 50,500	\$ 160,078	0.05%	\$ -	\$ 160,000	-0.05%
	672	Plumbing, Heating, & Air Conditioning	\$ 66,491.54	\$ 66,494.36	\$ 65,834.29	\$ 66,500.00	\$ 66,500.00	\$ 41,100.39	\$ 25,400	\$ 66,500	0.00%	\$ 25,000	\$ 91,500	37.59%
	673	Electrical	\$ 7,798.31	\$ 16,998.60	\$ 12,789.32	\$ 13,000.00	\$ 13,000.00	\$ 4,437.80	\$ 8,600	\$ 13,038	0.29%	\$ (3,000)	\$ 10,000	-23.30%
	674	Sanitation	\$ 8,957.58	\$ 10,415.68	\$ 11,999.75	\$ 12,000.00	\$ 12,000.00	\$ 3,251.22	\$ 8,750	\$ 12,001	0.01%	\$ -	\$ 12,000	-0.01%
	675	Pest Control	\$ 6,140.00	\$ 7,190.00	\$ 7,500.00	\$ 7,550.00	\$ 7,550.00	\$ 3,467.00	\$ 4,080	\$ 7,547	-0.04%	\$ -	\$ 7,550	0.04%
	676	Termite Contracts	\$ 8,009.00	\$ 2,915.00	\$ 2,945.00	\$ 4,555.00	\$ 3,000.00	\$ 871.00	\$ 2,100	\$ 2,971	-0.97%	\$ -	\$ 3,000	0.98%
	678	Carpet Cleaning	\$ 14,998.98	\$ 17,590.00	\$ 17,565.00	\$ 18,000.00	\$ 18,000.00	\$ -	\$ 18,000	\$ 18,000	0.00%	\$ 2,000	\$ 20,000	11.11%
		TOTAL	\$ 260,377.17	\$ 298,598.42	\$ 258,572.99	\$ 281,605.00	\$ 280,050.00	\$ 162,705.73	\$ 117,430	\$ 280,136	0.03%	\$ 24,000	\$ 304,050	8.54%
		Professional Services												
	680	Payroll Service Fees	\$ 33,901.31	\$ 37,555.26	\$ 39,688.95	\$ 38,600.00	\$ 38,600.00	\$ 19,609.03	\$ 19,300	\$ 38,909	0.80%	\$ 1,000	\$ 39,600	1.78%
	682	Legal	\$ -	\$ 11,869.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	683	Financial	\$ 39,023.87	\$ 50,811.44	\$ 48,317.90	\$ 51,000.00	\$ 51,000.00	\$ 39,672.67	\$ 11,327	\$ 51,000	0.00%	\$ -	\$ 51,000	0.00%

2026 Proposed Budget - St. Tammany Parish Library

		8/1/2025												
			2022 Budget Actual	2023 Budget Actual	2024 Budget Actual	2025 Budget Original	2025 Budget Last adopted (Spring Amendment)	2025 Budget Actual YTD as of 6/30/25	2025 Budget Estimated Remaining Expenditures /Revenues for Year	2025 Budget Projected Actual Year End	% Change 2025 Last adopted vs. Projected Actual Result at Year End 2025	Amount Diff. between 2026 Proposed and 2025 Last Adopted Budget	2026 Budget Proposed	% Change 2025 Projected Actual Year End vs. 2026 Proposed Budget
			Previous Years			Current Year						Upcoming Year		
	684	Architectural	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	685	Consultants	\$ 83,160.48	\$ 89,998.23	\$ 66,595.62	\$ 40,000.00	\$ 40,000.00	\$ 38,601.80	\$ 1,500	\$ 40,102	0.25%	\$ 20,000	\$ 60,000	49.62%
	686	Security	\$ 7,570.82	\$ 13,766.82	\$ 7,108.68	\$ 14,000.00	\$ 29,000.00	\$ 18,764.64	\$ 10,230	\$ 28,995	-0.02%	\$ 1,000	\$ 30,000	3.47%
	687	Web Design Consultant	\$ 79,693.35	\$ 89,789.97	\$ 87,893.52	\$ 94,325.00	\$ 94,325.00	\$ 84,474.82	\$ 9,678	\$ 94,153	-0.18%	\$ 5,675	\$ 100,000	6.21%
	688	Movers	\$ -	\$ 15,437.66	\$ 16,000.00	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 60,000	\$ 60,000	newly funded
	689	Proposals (Ballot)	\$ -	\$ -	\$ -	\$ 250,000.00	\$ 90,000.00	\$ 18,020.34	\$ -	\$ 18,020	-79.98%	\$ (90,000)	\$ -	-100.00%
		TOTAL	\$ 243,349.83	\$ 309,228.58	\$ 265,604.67	\$ 487,925.00	\$ 342,925.00	\$ 219,143.30	\$ 52,035	\$ 271,178	-20.92%	\$ (2,325)	\$ 340,600	25.60%
		INSURANCE & CLAIMS												
	692	Library Property	\$ 132,637.21	\$ 145,499.86	\$ 199,811.83	\$ 200,000.00	\$ 200,000.00	\$ 192,802.44	\$ 8,000	\$ 200,802	0.40%	\$ -	\$ 200,000	-0.40%
	694	Flood Insurance	\$ 23,424.00	\$ 25,916.00	\$ 29,563.00	\$ 29,600.00	\$ 29,600.00	\$ 33,497.00	\$ -	\$ 33,497	13.17%	\$ 4,400	\$ 34,000	1.50%
	696	Vehicle Insurance	\$ 42,860.00	\$ 31,275.36	\$ 38,460.00	\$ 42,107.00	\$ 45,716.00	\$ 45,716.00	\$ -	\$ 45,716	0.00%	\$ -	\$ 45,716	0.00%
	698	LBOC Liability	\$ 4,076.00	\$ 1,940.00	\$ 4,607.33	\$ 4,676.00	\$ 4,676.00	\$ -	\$ 4,676	\$ 4,676	0.00%	\$ -	\$ 4,676	0.00%
	699	Gen Liability	\$ 15,054.00	\$ 25,100.64	\$ 25,678.00	\$ 25,680.00	\$ 26,880.00	\$ 26,738.00	\$ -	\$ 26,738	-0.53%	\$ -	\$ 26,880	0.53%
		TOTAL	\$ 218,051.21	\$ 229,731.86	\$ 298,120.16	\$ 302,063.00	\$ 306,872.00	\$ 298,753.44	\$ 12,676	\$ 311,429	1.49%	\$ 4,400	\$ 311,272	-0.05%
		MATERIALS AND SUPPLIES												
		OPERATING SUPPLIES												
	701	Office Supplies	\$ 31,300.98	\$ 32,995.28	\$ 32,460.34	\$ 33,000.00	\$ 33,000.00	\$ 15,558.70	\$ 17,400	\$ 32,959	-0.13%	\$ -	\$ 33,000	0.13%
	702	Bank Service Charges	\$ 15,699.20	\$ 15,568.17	\$ 17,114.58	\$ 16,500.00	\$ 17,200.00	\$ 8,414.49	\$ 8,780	\$ 17,194	-0.03%	\$ -	\$ 17,200	0.03%
	703	Book Preparation Supplies	\$ 41,739.05	\$ 46,688.48	\$ 46,999.33	\$ 49,000.00	\$ 49,000.00	\$ 20,196.24	\$ 28,804	\$ 49,000	0.00%	\$ 2,000	\$ 51,000	4.08%
	704	Computer/Printer Supplies	\$ 61,918.90	\$ 78,742.54	\$ 85,274.36	\$ 100,000.00	\$ 112,000.00	\$ 63,532.05	\$ 63,532	\$ 127,064	13.45%	\$ 15,000	\$ 127,000	-0.05%
	705	Programming Supplies	\$ 7,887.23	\$ 8,387.55	\$ 9,455.39	\$ 11,000.00	\$ 11,220.00	\$ 5,599.76	\$ 5,600	\$ 11,200	-0.18%	\$ 500	\$ 11,720	4.65%
		TOTAL	\$ 158,545.36	\$ 182,382.02	\$ 191,304.00	\$ 209,500.00	\$ 222,420.00	\$ 113,301.24	\$ 124,116	\$ 237,417	6.74%	\$ 17,500	\$ 239,920	1.05%
		TRAVEL & CONTINUING EDUCATION												
	710	Mileage Reimbursement	\$ 21,899.16	\$ 19,509.56	\$ 21,862.81	\$ 22,000.00	\$ 22,000.00	\$ 10,096.70	\$ 11,900	\$ 21,997	-0.01%	\$ -	\$ 22,000	0.02%
	712	Library In-service Training	\$ 11,459.26	\$ 8,981.49	\$ 4,982.30	\$ 12,000.00	\$ 12,000.00	\$ 1,038.28	\$ 10,960	\$ 11,998	-0.01%	\$ -	\$ 12,000	0.01%
	714	Conventions/Seminars	\$ 64,771.20	\$ 33,944.72	\$ 19,706.04	\$ 35,000.00	\$ 35,000.00	\$ 16,657.60	\$ 18,300	\$ 34,958	-0.12%	\$ -	\$ 35,000	0.12%
		TOTAL	\$ 98,129.62	\$ 62,435.77	\$ 46,551.15	\$ 69,000.00	\$ 69,000.00	\$ 27,792.58	\$ 41,160	\$ 68,953	-0.07%	\$ -	\$ 69,000	0.07%
		PUBLIC RELATIONS/PROGRAMMING												
	724	Summer Reading Program	\$ 45,000.00	\$ 44,955.26	\$ 44,402.02	\$ 50,000.00	\$ 50,000.00	\$ 26,910.97	\$ 23,000	\$ 49,911	-0.18%	\$ 5,000	\$ 55,000	10.20%
	725	Summer Reading T-shirts	\$ 5,519.64	\$ 6,575.59	\$ 6,290.63	\$ 8,000.00	\$ 8,000.00	\$ 6,938.92	\$ 1,060	\$ 7,999	-0.01%	\$ -	\$ 8,000	0.01%
	726	Adult Programming	\$ 35,924.44	\$ 38,832.18	\$ 35,812.40	\$ 39,000.00	\$ 39,000.00	\$ 19,490.07	\$ 19,510	\$ 39,000	0.00%	\$ -	\$ 39,000	0.00%
	727	Young Adult Programming	\$ 21,189.10	\$ 14,994.21	\$ 14,888.50	\$ 17,000.00	\$ 17,000.00	\$ 13,010.99	\$ 3,989	\$ 17,000	0.00%	\$ -	\$ 17,000	0.00%
	728	Juvenile Programming	\$ 34,240.17	\$ 19,998.10	\$ 12,473.61	\$ 22,500.00	\$ 22,500.00	\$ 7,122.60	\$ 15,375	\$ 22,498	-0.01%	\$ 10,000	\$ 32,500	44.46%
	729	LEH Grant	\$ 601.80	\$ 1,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
		TOTAL	\$ 142,475.15	\$ 127,155.34	\$ 113,867.16	\$ 136,500.00	\$ 136,500.00	\$ 73,473.55	\$ 62,934	\$ 136,407	-0.07%	\$ 15,000	\$ 151,500	11.06%
		CAPITAL OUTLAY												
		NON-BOOK ACQUISITIONS												
	805	Landscaping Additions	\$ 32,054.76	\$ 33,572.29	\$ 63,452.06	\$ 46,000.00	\$ 46,000.00	\$ 23,778.95	\$ 22,221	\$ 46,000	0.00%	\$ -	\$ 46,000	0.00%
	810	Improvements to Physical Plant	\$ 141,084.05	\$ 65,986.50	\$ 106,889.73	\$ 90,000.00	\$ 90,000.00	\$ 13,710.00	\$ 76,290	\$ 90,000	0.00%	\$ -	\$ 90,000	0.00%
	815	Vehicles	\$ 27,841.26	\$ 61,475.54	\$ 42,632.37	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 75,000	\$ 75,000	newly funded

2026 Proposed Budget - St. Tammany Parish Library

		8/1/2025												
			2022 Budget Actual	2023 Budget Actual	2024 Budget Actual	2025 Budget Original	2025 Budget Last adopted (Spring Amendment)	2025 Budget Actual YTD as of 6/30/25	2025 Budget Estimated Remaining Expenditures /Revenues for Year	2025 Budget Projected Actual Year End	% Change 2025 Last adopted vs. Projected Actual Result at Year End 2025	Amount Diff. between 2026 Proposed and 2025 Last Adopted Budget	2026 Budget Proposed	% Change 2025 Projected Actual Year End vs. 2026 Proposed Budget
			Previous Years			Current Year						Upcoming Year		
	820	Office Equipment/Furniture & Shelving	\$ 124,035.77	\$ 89,836.78	\$ 55,673.10	\$ 30,000.00	\$ 30,000.00	\$ 9,689.27	\$ 20,311	\$ 30,000	0.00%	\$ 23,000	\$ 53,000	76.67%
	825	Telephones and Telephone System	\$ -	\$ -	\$ 11,896.97	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	831	Leasehold Improvements	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	833	ARPA Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.00%	\$ -	\$ -	0.00%
	834	PC Network	\$ 155,919.15	\$ 164,278.65	\$ 162,102.66	\$ 133,000.00	\$ 133,000.00	\$ 131,468.81	\$ 1,531	\$ 133,000	0.00%	\$ 67,000	\$ 200,000	50.38%
	840	Integrated Library Automation Sys.	\$ -	\$ 11,229.91	\$ 6,726.02	\$ 9,000.00	\$ 9,000.00	\$ 3,025.06	\$ 6,000	\$ 9,025	0.28%	\$ 7,000	\$ 16,000	77.28%
	841	Cameras	\$ 5,398.49	\$ 2,140.00	\$ 5,958.00	\$ 3,000.00	\$ 3,000.00	\$ 100.00	\$ 2,900	\$ 3,000	0.00%	\$ -	\$ 3,000	0.00%
	842	Audio/Visual Equipment			\$ 102,849.90	\$ 20,000.00	\$ 28,033.00	\$ 78.98	\$ 25,734	\$ 25,813	0.00%	\$ (28,033)	\$ -	-100.00%
		TOTAL	\$ 486,333.48	\$ 428,519.67	\$ 558,180.81	\$ 331,000.00	\$ 339,033.00	\$ 181,851.07	\$ 154,987	\$ 336,838	-0.65%	\$ 143,967	\$ 483,000	43.39%
										\$ -				
		LIBRARY RESOURCE ACQUISITIONS								\$ -				
	851	Adult Books	\$ 214,115.48	\$ 220,913.46	\$ 204,785.67	\$ 205,000.00	\$ 205,000.00	\$ 99,547.45	\$ 105,400	\$ 204,947	-0.03%	\$ -	\$ 205,000	0.03%
	852	Lease/Purchase Books	\$ 18,363.24	\$ 18,203.89	\$ 10,966.20	\$ 11,400.00	\$ 11,400.00	\$ 10,966.20	\$ -	\$ 10,966	-3.81%	\$ -	\$ 11,400	3.96%
	853	Juvenile Books	\$ 103,646.73	\$ 98,074.59	\$ 104,999.40	\$ 105,000.00	\$ 105,000.00	\$ 35,940.69	\$ 69,059	\$ 105,000	0.00%	\$ -	\$ 105,000	0.00%
	855	Young Adult	\$ 14,017.10	\$ 13,206.60	\$ 14,504.18	\$ 15,000.00	\$ 15,000.00	\$ 3,967.79	\$ 11,032	\$ 15,000	0.00%	\$ -	\$ 15,000	0.00%
	858	Music Recordings	\$ 4,051.12	\$ 2,356.69	\$ 2,411.19	\$ 2,500.00	\$ 2,500.00	\$ 922.45	\$ 1,578	\$ 2,500	0.00%	\$ (500)	\$ 2,000	-20.00%
	861	Adult Reference	\$ 101,940.22	\$ 110,390.92	\$ 110,632.40	\$ 111,000.00	\$ 111,000.00	\$ 46,759.44	\$ 64,241	\$ 111,000	0.00%	\$ -	\$ 111,000	0.00%
	863	Juvenile Reference	\$ 42,066.11	\$ 44,314.69	\$ 44,720.57	\$ 45,000.00	\$ 45,000.00	\$ 34,140.16	\$ 10,860	\$ 45,000	0.00%	\$ -	\$ 45,000	0.00%
	872	Periodicals	\$ 45,613.03	\$ 48,892.36	\$ 49,425.37	\$ 50,000.00	\$ 50,000.00	\$ 20,264.94	\$ 29,735	\$ 50,000	0.00%	\$ -	\$ 50,000	0.00%
	883	Audio Recordings (Books)	\$ 12,542.97	\$ 12,098.64	\$ 9,871.58	\$ 10,100.00	\$ 16,100.00	\$ 1,152.71	\$ 14,947	\$ 16,100	0.00%	\$ -	\$ 16,100	0.00%
	885	Video Recordings	\$ 69,242.99	\$ 62,285.35	\$ 56,244.78	\$ 60,000.00	\$ 54,000.00	\$ 16,320.02	\$ 37,680	\$ 54,000	0.00%	\$ -	\$ 54,000	0.00%
	886	Genealogy	\$ 6,484.60	\$ 4,999.65	\$ 6,944.89	\$ 7,000.00	\$ 7,000.00	\$ 1,217.35	\$ 5,783	\$ 7,000	0.00%	\$ -	\$ 7,000	0.00%
	887	Digital Microfilm	\$ 15,000.00	\$ 5,867.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,493.00	\$ -	\$ 2,493	-0.28%	\$ -	\$ 2,500	0.28%
	891	Electronic /Downloadable Media	\$ 470,508.25	\$ 440,068.42	\$ 419,688.21	\$ 415,000.00	\$ 425,000.00	\$ 212,328.26	\$ 212,672	\$ 425,000	0.00%	\$ 25,000	\$ 450,000	5.88%
	892	CDROM/Software	\$ 83,859.06	\$ 64,893.40	\$ 61,841.42	\$ 65,000.00	\$ 65,000.00	\$ 40,044.45	\$ 24,956	\$ 65,000	0.00%	\$ -	\$ 65,000	0.00%
	893	Internet Database Subscriptions	\$ 262,310.63	\$ 324,585.51	\$ 310,127.42	\$ 333,000.00	\$ 333,000.00	\$ 202,537.47	\$ 130,463	\$ 333,000	0.00%	\$ 15,000	\$ 348,000	4.50%
		TOTAL	\$ 1,463,761.53	\$ 1,471,151.17	\$ 1,409,663.28	\$ 1,437,500.00	\$ 1,447,500.00	\$ 728,602.38	\$ 718,404	\$ 1,447,007	-0.03%	\$ 39,500	\$ 1,487,000	2.76%
		LONG-TERM CAPITAL EXPENDITURES												
	894	Mandeville Capital Send to Parish	\$ -	\$ -	\$ -	\$ -	\$ 196,000.00	\$ -	\$ 196,000	\$ 196,000	0.00%	\$ (196,000.00)	\$ -	-100.00%
	895	Outreach FF & E	\$ -	\$ -	\$ 15,966.26	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	896	Outreach Vehicle	\$ -	\$ -	\$ 120,393.00	\$ 65,000.00	\$ 65,000.00	\$ 64,966.50	\$ -	\$ 64,967	-0.05%	\$ (65,000.00)	\$ -	-100.00%
	897	Outreach Opening Day Collection	\$ -	\$ -	\$ 59,977.75	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
	898	Causeway / Mandeville FF & E	\$ -	\$ -	\$ 130,000.00		\$ -	\$ -	\$ -	\$ -	0.00%	\$ 270,000.00	\$ 270,000	newly funded
	899	Covington FF&E and Acoustic work	\$ -	\$ -	\$ 48,263.70		\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
		Total	\$ -	\$ -	\$ 374,600.71	\$ 65,000.00	\$ 261,000.00	\$ 64,966.50	\$ 196,000	\$ 260,967	-0.01%	\$ 9,000.00	\$ 270,000	3.46%
		TOTAL EXPENDITURES	\$ 11,445,704.56	\$ 12,281,832.89	\$ 12,542,336.21	\$ 13,322,343.00	\$ 13,316,130.00	\$ 6,166,058.91	\$ 6,871,467	\$ 13,037,526	-2.09%	\$ 272,742	\$ 13,588,872	4.23%
		SAVINGS / (EXCESS EXPENDITURES)	\$ 461,905.44	\$ 124,394.21	\$ 521,427.10	\$ (247,421)	82	\$ 6,929,800.46		\$ 299,877			\$ (269,952)	

	2025 Budget Original	2025 Budget Last adopted (Spring Amendment)	2025 Budget Projected Actual Year End	2026 Budget Proposed
	Current Year			Upcoming Year
Summary of Fund Balance				
Savings/Excess Expenditures	\$ (247,421.07)	\$ 82.17	\$ 299,876.59	
Beginning Fund Balance 1/1/2025	\$ 19,158,580.00	\$ 19,158,580.00	\$ 19,158,580.00	
Estimated Ending Fund Balance 12/31/2025	\$ 18,911,158.93	\$ 19,158,662.17	\$ 19,458,456.59	
Savings/Excess Expenditures				\$ (269,951.83)
Estimated Beginning Fund Balance 1/1/2026				\$ 19,458,456.59
Estimated Ending Fund Balance 12/31/2026				\$ 19,188,504.76

Detail of Fund Balance as of 12/31/2024	
Total Fund Balance	19,158,580.00
Ad Valorem Receivable	(13,079,220.00)
Deferred Inflow	109,467.00
State Revenue Sharing Receivable	(269,095.00)
Due from IRS	(727.00)
Prepaid Expenses	(144,570.00)
Deposits	(1,981.00)
Accounts Payable	11,838.00
Payroll Liabilities	283,483.00
Health Claims Payable	249,919.00
Fund Balance Available from Prior Years Operating Earnings	6,317,694.00

Fund balance does not equate to Cash - includes receivable for next years budget and payables

Dedications as of 2025 Spring Amendment	
Prior Years' Operating Revenue (Savings) audited	\$ 6,317,964
Savings projected actual year end 2025	\$ 299,877
Projected Prior Year's operating revenue Jan.1 2026	\$ 6,617,841
Dedications	
Dedicated for Operational Reserves	\$ 2,500,000
Dedicated for Disaster / Emergency Funds	\$ 1,475,000
Dedicated for Mandeville Furniture	\$ 270,000
Dedicated for Slidell Furniture	\$ 700,000
Dedication for Lacombe FF&E	\$ 250,000
Reserved to pay 4th Quarter accrued payroll liabilities	\$ 283,483
Reserved to pay Health Claims from runout	\$ 249,919
Dedication to Capital Contingency	\$ 675,000
Total Dedicated or Reserved	\$ 6,403,402
Unassigned Savings	\$ 214,439



St. Tammany Parish Library Board of Control
RESOLUTION # 25-019 FISCAL YEAR 2025 OPERATIONAL BUDGET ADOPTION
August 25, 2025

SPONSOR: BRANTON

A resolution adopting, finalizing, and implementing the St. Tammany Parish Library Operational Budget for the fiscal year beginning January 1, 2026, and ending December 31, 2026.

WHEREAS, The St. Tammany Parish Library Board of Control has been presented with the proposed Operational Budget for the 2026 fiscal year; and

WHEREAS, a public hearing on the proposed budget was held on August 25, 2025, in accordance with the provisions of La R.S. 39 §1307, §1309; and

WHEREAS, notice of that public hearing was duly published in the St. Tammany Farmer newspaper on August 6th, 13th, and 20th, 2025; and

WHEREAS, a copy of the proposed budget was made available for public inspection at the Library on and after August 1st, 2025; and

WHEREAS, the Board of Control has considered the proposed budget, and has heard and considered the public input on the proposed budget; and

WHEREAS, the Board of Control has determined that the proposed budget accurately represents the amount of money necessary for improving, maintaining, and operating the St. Tammany Parish Library for the ensuing year.

NOW, THEREFORE, BE IT RESOLVED THAT:

The Board of Control of the St. Tammany Parish Library hereby approves and adopts the budget, as proposed, and attached hereto, and hereby declares the total amount of the budget as reported, to be necessary for the operation, support, improvement, and maintenance of the Library for fiscal year 2026.

THIS RESOLUTION HAVING BEEN SUBMITTED TO A VOTE, THE VOTE THEREON WAS AS FOLLOWS:

Moved for adoption by _____ and seconded by _____,

YEAS:

NAYS:

ABSENT:

ABSTAIN:

AND THIS RESOLUTION WAS DECLARED DULY ADOPTED ON THIS DAY THE 25th DAY OF AUGUST 2025 AT A MEETING OF THE ST. TAMMANY PARISH LIBRARY BOARD OF CONTROL, A QUORUM OF THE MEMBERSHIP BEING PRESENT.

Charles Branton, Board President

ADMINISTRATIVE OFFICE
1112 WEST 21ST AVENUE COVINGTON, LA 70433
PH: (985) 871-1220 FAX: (985) 871-1224

ABITA SPRINGS (985) 893-6285

FOLSOM (985) 796-9728

MANDEVILLE (985) 626-4293

BUSH (985) 886-3588

LACOMBE (985) 882-7858

PEARL RIVER (985) 863-5518

CAUSEWAY (985) 626-9779

LEE RD (985) 893-6284

SLIDELL (985) 646-6470

COVINGTON (985) 893-6280

MADISONVILLE (985) 845-4819

SOUTH SLIDELL (985) 781-0099



Statement of Concern about Library Resources

Intellectual freedom in a public library necessitates selecting some materials that may be considered controversial by some individuals or groups. Reasons often cited for materials considered offensive include use of profanity, divergent viewpoints, controversial authors, sexual content, and depictions of violence and criminal acts. The acquisition of such materials does not imply approval or endorsement of their contents. The selection criteria used by the St. Tammany Parish Library must remain broad and flexible in order to provide a collection that supports the broad range of interests and diverse backgrounds of the citizens of St. Tammany Parish.

Date 12/11/2022

Name Frances W Smith

Add [REDACTED]

City Slidell State La Zip 70461

Tele [REDACTED]

Representing ☒ (self) St Tammany Parish Library Accountabliity Project. (organization)

1. Resource on which you are commenting:

☒ Book ☐ Newspaper ☐ Other
☐ Magazine ☐ Content of Library Program
☐ Audiovisual ☐ Electronic Resource

2. Title ~~House of Earth and Blood~~

Author/Producer sarah maas

3. What brought this title to your attention?

Content violates the state obscenity stateues
2021 La. Laws Revised Statutes
Title 14 Criminal La
NOT SUITABLE FOR MINOR

4. Did you review the entire item? If not, what sections did you review?

yes

5. What course of action do you recommend in regard to this resource?
restrict from minors from reading this book/take it off the shelves.

6. Please state your reasons for making this recommendation. To what in the resource do you object? Please be specific: cite pages, scenes or sections. Consider commenting on the resource as a whole, as well as being specific on the matters which concern you.
It is obscene. Children should not be allowed to read it. Goes against the Law.

7. In its place, what materials would you recommend on this topic?
something that does not go against the law of Obscenity Title 14

NOTE:

This statement will be referred to a Library Resource Review Committee. You will be advised in writing of the committee's decision. Thank you for your concern and input.

HOUSE OF EARTH AND BLOOD by Sarah Maas

Bloomsbury Publishing, 2020

PUBLISHER'S SUMMARY

Bryce Quinlan had the perfect life--working hard all day and partying all night--until a demon murdered her closest friends, leaving her bereft, wounded, and alone. When the accused is behind bars but the crimes start up again, Bryce finds herself at the heart of the investigation. She'll do whatever it takes to avenge their deaths. Hunt Athalar is a notorious Fallen angel, now enslaved to the Archangels he once attempted to overthrow. His brutal skills and incredible strength have been set to one purpose--to assassinate his boss's enemies, no questions asked. But with a demon wreaking havoc in the city, he's offered an irresistible deal: help Bryce find the murderer, and his freedom will be within reach. As Bryce and Hunt dig deep into Crescent City's underbelly, they discover a dark power that threatens everything and everyone they hold dear, and they find, in each other, a blazing passion--one that could set them both free, if they'd only let it. With unforgettable characters, sizzling romance, and page-turning suspense, this richly inventive new fantasy series by #1 *New York Times* bestselling author Sarah J. Maas delves into the heartache of loss, the price of freedom--and the power of love.

LIBRARY OF CONGRESS SUBJECT HEADINGS

Murder

Demonology

Magic

Investigation

Fantasy fiction

RECOMMENDED AGE GROUP: N/A (Adult)

HOLDINGS AND CIRCULATION

- 4 print copies at Covington, Lee Road, and South Slidell/ Shelved in Adult Fiction/Call number Fic Maas
- Overdrive E-book

Purchased in February 2020. Available on shelf March 2020.

Total circulation on all print copies: 76

Total circulation on E-book: 286

OTHER LIBRARY HOLDINGS

Held in 1965 libraries.

Livingston Parish Library – Adult Fiction

Hancock County Library System – Adult Science Fiction

PATRON REQUEST/SUGGEST A PURCHASE: N/A

REVIEWS

Publishers Weekly (01/27/2020):

YA author Maas (the Throne of Glass series) makes her adult debut with this electrifying series launch set on a planet plagued by conflict between oppressed humans and upper-class supernaturals. When a demon slaughters wolf-shifter Danika Fendir and her packmates, Danika's best friend, the half-human, half-Fae Bryce Quinlan, turns from carefree party girl to traumatized loner. Bryce's only comfort is knowing that Archangel Micah Domitus and the 33rd Imperial Legion have incarcerated the man who orchestrated the attack: a human with a vendetta against the wolves. But two years later a vampire with connections to Bryce dies the same way Danika did, suggesting the pack's true murderer remains at large. Desperate to discover the truth, Micah conscripts Bryce to dig into Danika's final days, and tasks Hunt Athalar, an indentured Malakim assassin doing penance for his part in a failed rebellion, with protecting her. Despite some murky worldbuilding that occasionally undercuts the intricate plot, Maas delivers a richly imagined tale spiced with snarky humor and smoldering romance between Bryce and Hunt. The villains tend to twirl their mustaches, but Bryce is a realistically flawed heroine with moxie and heart to spare. Maas's adult readers and fans of Charlaïne Harris will devour this ambitious, emotionally charged contemporary fantasy. Agent: Tamar Rydzinski, Context Literary. (Mar.)

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Booklist (02/01/2020):

Starred Review Acclaimed YA author Maas (*A Court of Thorn and Roses*, 2015) steps into urban fantasy territory in her adult debut. Bryce Quinlan is your average post-grad, if you can call being half human and half fae average. Still figuring out life, Bryce spends her days working at Griffin Antiquities and her nights partying in Crescent City with her best friend and roommate, Danika. The world is theirs . . . until the night Danika is murdered. Bryce spends the next two years in a deep fog until it is revealed that the wrong person was charged with the crime. Bryce must then work with Hunt Athalar, feared demon hunter and fallen angel, if she has any chance of finding Danika's real killer. As the case progresses, so does a burning desire between them. But a more sinister plot threatens to destroy them, and the city. The first in the Crescent City series has all of the fantastic elements, colorful characters, steamy romance, and action-packed plot Maas' readers look for. The mystery element presents a stunning twist, and the emotional depth of Bryce's relationships with both Hunt and Danika is incredibly moving. Fans will eagerly await the next installment. HIGH DEMAND BACKSTORY: Maas is the latest bestselling YA author to pivot to the adult market, and her devoted fans of all ages will be eagerly anticipating this one. (Reprinted with permission of Booklist, copyright 2020, American Library Association.)

Shelf Awareness (04/03/2020):

Sarah J. Maas (Throne of Glass series) creates the beautifully rich setting of Crescent City for *House of Earth and Blood*, her first novel for adults. A half-human, half-faerie living in the bustling metropolis, Bryce Quinlan was never expecting her world to be turned upside down. She's enjoyed a carefree life with her friend Danika. But when a demon brutally murders Danika

and her werewolf pack, Bryce abandons her party lifestyle and becomes a complete recluse for years. She's endeavored to move on and continue her semi-legal job as an antiques dealer. But when the events that scarred her reemerge, and the human convicted for summoning the demon that murdered Danika appears to be innocent, Bryce is dragged back into the world she desperately wanted to leave. Bryce navigates her city by walking the edges. While paranormal entities rule everything, humans are pushed to the bottom of society. Her bodyguard and partner, the infamous Archangel Hunt, is not very excited to help this seemingly spoiled "party princess" solve the crime, but his forced service to the rulers of Crescent City doesn't give him a choice. As Bryce, Hunt and Bryce's half-brother (and heir to the Autumn Court) Ruhn get closer to solving the mystery, the three learn more than they bargained for about the political and cultural turmoil of their world. Maas's novel adroitly mixes paranormal fiction and urban fantasy, evoking the work of contemporaries like Nalini Singh. With romance, action and an intricate mystery at the novel's core, new and old fans of Maas will become instant fans of Bryce and her story. COPYRIGHT(2020) Shelf Awareness, ALL RIGHTS RESERVED.

BIOGRAPHICAL NOTE

Sarah J. Maas is the #1 *New York Times* and internationally bestselling author of the Throne of Glass, Court of Thorns and Roses, and Crescent City series. Her books have sold millions of copies and are published in thirty-seven languages. Sarah lives with her husband, son, and dog.

AWARDS & LISTS

2020 Goodreads Best Fantasy Book

RESOURCES

Ingram Content Group, LLC

Books in Print 2.0

Worldcat

Individual library websites (for holdings info)

Recommendation for Statement of Concern submitted by F. Smith

House of Earth and Blood by Sara Maas

Statement of Concern submitted on December 11, 2002

Date Committee met: May 15, 2025

Committee:

Asst. Director Tanya DiMaggio, Cataloguing Librarian, Systems Administrator, Slidell Circulation Associate

Demographics of committee: four female, three parents with new adult children and adult children, four White, three MLIS degrees

Complainant's recommended course of action and reason:

"Content violates the state obscenity statutes, 2021 La. Laws Revised Statutes, Title 14 Criminal La, NOT SUITABLE FOR MINOR"

"Restrict from minors from reading this book/get it off the shelves."

"It is obscene. Children should not be allowed to read it. Goes against the Law."

Report

Because the complainant cites a criminal Louisiana Revised Statute 14:91.11, the book was evaluated based on the criteria set forth in the statute.

1. The committee found that the material does not primarily consist of or is it primarily devoted to the sexual conduct listed in La. R.S. 14:91.11. There is frequent discussion about sexual conduct by characters, but there are only a few brief descriptions of sexual conduct including the ultimate act as defined by La. R.S. 14:91.11. The vast majority of the book is dedicated to the story of the main character along with other characters in a fantasy-murder mystery that centers on political intrigue.
2. The committee found that the text and images did not incite or appeal to the prurient interests of minors. The book is clearly identified as written for an adult audience. This fact is mentioned in all reviews. The plot would not be of interest to minors. The book is inappropriate for young minors. However, it could be appropriate for some 17 year olds. The book is very popular with older teen girls.
3. The committee did not find the material to be offensive to the average adult applying contemporary community standards with respect to what is suitable for minors. The book is intended for adults, not minors. The book is checked out mostly by adult

women. Some older teens are fans of the book. The book was on the NYT Bestseller list. Common Sense Media rates the book for 17 years and older. The subject and writing style are not of interest to most readers under 17 years old.

Four copies of the book were purchased in 2020 and placed in the Adult fiction sections of the Covington, Lee Road, Slidell, and South Slidell branches. There is also an e-book version in Overdrive. The four print copies circulated a total of 76 times before the Statement of Concern was submitted. The e-book has circulated 286. The book is held in over 1900 public libraries around the country. Our peer libraries in Livingston Parish and Hancock County shelve the book in Adult Fiction. The book is published by a mainstream publisher, Bloomsbury and received positive reviews in several professional journals.

4. The committee believes the material taken as a whole does not lack serious literary, artistic, political, or scientific value for minors. The book is an example of a new trend in adult fiction of combining genres, in this case Romance-Fantasy-Mystery. The story was well developed with excellent world building. The characters were well developed, including minor characters. The main character grew and changed over the story.

The committee believes that the book is not harmful to minors as described in La R.S. 14:91.11. However, the book does contain sexual conduct as described by La. RS. 25:225. The committee believes the placement of the title in Adult Fiction where is not accessible to minors holding a restricted or semi-restricted card satisfies La. R.S. 25:225 (B)(3)(C).

Options:

The book is currently in Adult Fiction

The Board can:

- Remove it from the Library
- Restrict the book behind the circulation desk
- Leave it where it is in Adult Fiction

Committee's Recommendation: The committee recommends the book stay in Adult Fiction



August 19th 2025

Ms. Fran Smith

Slidell, LA 70461

Dear Ms. Smith,

Thank you for submitting your Statement of Concern regarding *House of Earth and Blood* by Sarah Maas. Per the St. Tammany Library Board of Control's policies and procedures, this correspondence is to notify you of the recommendation of the library staff committee regarding the material referenced in your Statement of Concern.

Pursuant to La. R.S. § 14:91.11, it is unlawful for any St. Tammany Library to display, exhibit, disseminate, check-out, or otherwise provide any minor anything that constitutes material harmful to minors by law. However, materials are only deemed harmful to minors if all four (4) of the following apply beyond a reasonable doubt:

1. First, the material must exploit, be devoted to, or principally consist of "descriptions or depictions of illicit sex or sexual immorality." To be "descriptions or depictions of illicit or sexual immorality," the material must convey ultimate sex acts, masturbation or excretory functions, lewd exhibition of private areas, sadomasochistic abuse, sexual intimacy via physical acts of private areas, or stimulation of human genitalia.
2. Second, the material must incite, appeal to, or be designed to incite or appeal to "the prurient, shameful, or morbid interest of minors," i.e., a sexual response over and beyond those that would be characterized as normal for a minor.
3. Third, the material must be "offensive to the average adult applying contemporary community standards with respect to what is suitable for minors." These standards are not defined or limited by any specific geographic area.
4. Fourth, the material, when considered in its entirety (including both objectionable and nonobjectionable parts), must lack any "literary, artistic, political, or scientific value for minors."

If any of the foregoing requirements are not met, the material is not unlawful under La. R.S. §14:91.11.

ADMINISTRATIVE OFFICE
1112 WEST 21ST AVENUE COVINGTON, LA 70433
PH: (985) 871-1219 FAX: (985) 871-1224

ABITA SPRINGS (985) 893-6285

FOLSOM (985) 796-9728

MANDVILLE (985) 626-4293

BUSH (985) 886-3588

LACOMBE (985) 882-7858

PEARL RIVER (985) 863-5518

CAUSEWAY (985) 626-9779

LEE RD (985) 893-6284

SLIDELL (985) 646-6470

COVINGTON (985) 893-6280

MADISONVILLE (985) 845-4819

SOUTH SLIDELL (985) 781-0099

Importantly, the statute defines “minor” as “any person under the age of eighteen years.” Thus, the last three (3) elements above must be considered in that context, e.g., “The material taken as a whole [must] lack serious literary, artistic, political, or scientific value for [any person under the age of eighteen years].” Additionally, if materials that qualify as harmful to minors are not sold, distributed, advertised, or otherwise distributed to minors, it is permissible under the law to have them available for adults to do so, as long as the minors are unable to see, “as displayed,” descriptions or depictions of illicit sex or sexual immorality.”

Under this analysis, the staff committee determined that the material at issue in your Statement of Concern does not qualify as unlawfully harmful to minors.

1. The committee found that the material does not primarily consist of or is it primarily devoted to the sexual conduct listed in La. R.S. 14:91.11. There is frequent discussion about sexual conduct by characters, but there are only a few brief descriptions of sexual conduct including the ultimate act as defined by La. R.S. 14:91.11. The vast majority of the book is dedicated to the story of the main character along with other characters in a fantasy-murder mystery that centers on political intrigue.
2. The committee found that the text and images did not incite or appeal to the prurient interests of minors. The book is clearly identified as written for an adult audience. This fact is mentioned in all reviews. The plot would not be of interest to minors.
3. The committee did not find the material to be offensive to the average adult applying contemporary community standards with respect to what is suitable for minors. The book is intended for adults, not minors. The book is checked out mostly by adult women.

The committee believes that the book is not harmful to minors as described in La R.S. 14:91.11 as not all 4 requirements are met. However, the book does contain sexual conduct as described by La. RS. 25:225. The library recognized the adult subject matter and upon purchase placed it in the adult section of the library. The committee believes the placement of the title in Adult Fiction where only adults or minors whose parents have given them permission to use the adult collection can check the book out.

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While we recognize that some may find the material in question not suitable for themselves or their family, that alone does not warrant censoring the public at large from accessing and/or checking out the material. Parents are the ultimate deciders of which books and media their children will consume. At the same time, we do acknowledge that this book may not be in line with the values of all families in the Parish. The purchase of any item by the St. Tammany Parish Library is not an affirmation of the content of the item and each family in our Parish has the right and responsibility to make decisions regarding what they and their own children will read or hear.

The committee's report and recommendation will be made available to the St. Tammany Library Control Board, which shall make the ultimate determination based thereupon at the next regularly scheduled meeting on August 25th, 2025, where it will be on the agenda. Although you have the right to address the board for five minutes, I have the written statement that you submitted on August 17th, 2025 to add to the record.

Regardless of the outcome, we hope you will recognize the important role that a public library plays in a free and open democratic society as a neutral resource for everyone.

Respectfully,



Kelly LaRocca, Director

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LBOC discussion and decision for House of Earth and Blood by Sarah Maas

From: Terry Smith [REDACTED]
Sent: Sunday, August 17, 2025 2:54 PM
To: Kelly LaRocca <kelly@stpl.us>
Subject: Re: [External] LBOC discussion and decision for House of Earth and Blood by Sarah Maas

Dear Ms. La Rocca,

I no longer drive at night without my husband. My husband has had health issues for a while now. He is not willing to wait for me for hours to be done with the LBOC.

I did look for my SOC for the House of Earth and Blood. On 12/11/2022, I wrote a SOC on " Maybe Not" by Colleen Hoover. I also checked the library files on books under review. I found the e-book House of Earth and Blood on 12/11/22. I don't usually use the e-books. So, I can't comment on something I don't remember from 2022.

As far as I know, the only book I have written a SOC on that was in the Adult Fiction section was Lullaby. That book disgusted me, and it should have disgusted anyone, regardless of age.

Many of these books in question have been moved to the Adult Section or the New Adult section. Some of these books are in the General Fiction section. They have found a new home there. These books have legs and end up where they should not be.

Frankly, taxpayer money should not be used to purchase books with this content. They are obscene. The law says they are, but I guess that doesn't matter because it's in the library.

In any case, children and teens should not have any access to these books whatsoever. What kind of society will we have if our children read and learn from these books? I seriously doubt that the parents even read these books; they are letting their children and teens read them. If they did, the parents would not allow it. The books with this sexual content have no redeeming value. It's all about sex and violence, drugs, alcohol, sexual perversion, and pedophilia. Why would anyone want their children to read these books?

Truly, how am I supposed to comment on something I wrote supposedly in 2022? I do purge my files sometimes.

I don't want to remember these books. It pains me to read them!

I am sure there will be lots of condemnation for me not attending the discussion. It doesn't bother me. I know where my heart is. It's with our children and teens. They are more important than any of these porn books. They should be to you and all the members of the LBOC as well. This is shameful what our public libraries are allowing children and teens to read, whether they can check them out or not.

Our St Tammany Libraries should uphold the Laws on Obscenity. If I were to give one of these books I have been writing SOC's on to a minor, I would or could be arrested. These books cover many sexual activities from A-Z. It's not just on one page but usually more than a few. A new law has been passed about child grooming. Are you familiar with that law? These books are very sexually explicit. Describing sex acts. They could be very seductive to children and young teens. We need to keep them out of reach. No access!!! I do not believe these library permission cards are only good if children or teens are checking them out from the library. It doesn't mean that they can't pick them off the shelves and read them.

Please see the attachments below. Universal Citation: LA Rev. Stats 14:11. And the Grooming Law just recently passed.

Sincerely,

fran
Vulnerari Praesidio
(Protect the Most Vulnerable)

From: Shelley [REDACTED]
Sent: Friday, August 15, 2025 12:51 PM
To: Kelly LaRocca <kelly@stpl.us>
Subject: Re: [External] LBOC discussion and decision for House of Earth and Blood by Sarah Maas

Dear Ms Larocca, I will send a written statement. Thanks fran
Sent from my iPhone

On Aug 14, 2025, at 4:00 PM, Kelly LaRocca <kelly@stpl.us> wrote:

Dear Ms. Smith,

The Library Board of Control has been reading one of the books that you challenged titled the *House of Earth and Blood* by Sarah Maas. It is currently located in the Adult collection. The LBOC has a meeting on August 25th and the month after on September 22nd. I spoke with the Board President and he said we could put the book discussion and decision on either of those two meeting dates - which ever one would be most convenient for you. Alternatively, you can submit a written statement that would be entered into the minutes of the meeting. Please let me know what your preference would be.

Sincerely,

Kelly LaRocca



Kelly LaRocca
Director
St. Tammany Parish Library
Office 985-871-1219
www.sttammanylibrary.org

Any e-mail may be construed as a public document and may be subject to a public records request. The contents of this e-mail reflect the opinion of the writer and are not necessarily the opinion or policy of the St. Tammany Parish Library.

COMMERCIAL LEASE

This Commercial Lease (this "*Lease*") is made and entered into effective the ____ day of _____, 2025 (the "*Effective Date*"), by and between the following parties: KDW HOLDINGS, LLC (hereinafter referred to as "*Lessor*") and ST. TAMMANY PARISH LIBRARY (hereinafter referred to as "*Lessee*").

1. **LEASED PREMISES:** Lessor hereby leases to Lessee, and Lessee leases from Lessor the immovable property and all improvements currently existing on the property bearing municipal number 1112 West 21st Avenue, Covington, Louisiana, and more fully described on Exhibit "A" attached hereto and made part hereof. together with the movable property located on said immovable property, which is more fully described on Exhibit "B" attached hereto and made a part hereof (collectively referred to as the "*Leased Premises*").
2. **TERM:** The primary term of this Lease (the "*Primary Term*") is for a period of FIVE (5) years and shall commence on January 1, 2026 ("*Commencement Date*") and terminate on December 31, 2030 ("*Termination Date*"). Lessee, at its option, has the right to extend the term of this Lease for two (2) additional five (5) year terms, subject to the same provisions and conditions of this Lease. This option must be exercised by written notice to the Lessor given at least six (6) months prior to the expiration of the Primary Term, or the Lease shall terminate.
3. **USE OF PREMISES:** The Leased Premises shall be used for the following purposes only: general office. Lessee shall comply with all laws and regulations relative to Lessee's use of the Leased Premises and shall hold Lessor harmless from and against all claims or expenses arising from any violation thereof.
4. **DEPOSIT:** Lessee shall deposit with Lessor at the signing of this Lease a security deposit equal to the initial one month's Base Rent in the amount of \$4,766.67, which is pledged to secure the faithful performance of all obligations of the Lessee under this lease (the "*Deposit*"). The Deposit shall be non-interest bearing and shall not be considered rent nor a measure of Lessor's damage in case of default or breach of any covenant or obligation by Lessee. Said Deposit shall not be released until the termination of this Lease and after it has been determined by Lessor that Lessee has complied with all of Lessee's obligations hereunder. If Lessee fails to pay Rent or other charges due hereunder, or otherwise defaults with respect to any provision of this Lease, Lessor may use, apply or retain all or any portion of said Deposit for the payment of any Rent or other charge in default or for the payment of any sum to which Lessor may become obligated by reason of Lessee's default, or to apply in part towards compensating Lessor for any loss or damage which Lessor may suffer thereby. Lessee may not deduct any portion of the deposit from rent due to Lessor. Lessee does not have the right to cancel this Lease and avoid his or her obligations hereunder by forfeiting the security deposit. Any remaining balance of the Deposit shall be returned by Lessor to Lessee after the determinations described herein.
5. **RENTAL:** Lessee shall pay to Lessor, without prior notice or demand, on the first day of each month, an initial rental amount of **SIX THOUSAND THREE HUNDRED AND 00/100 (\$6,300.00)** per month (the "*Base Rent*"), which Base Rent shall increase annually on each anniversary of the Commencement Date by the percentage increase in the Consumer Price Index over the immediately preceding twelve-month period. If the first and/or last months of this Lease are partial months, the Base Rent shall be adjusted accordingly for those months. Base Rent shall be due and payable on the first day of each calendar month. If the actual Commencement Date is different from that prescribed herein, adjustment shall be made in the Base Rent, accordingly.

It is expressly agreed by Lessor and Lessee that this is an absolute triple net lease, and Lessee shall pay all costs and expenses incurred in connection with the use and occupancy of the Leased Premises, including but not limited to utilities, taxes, insurance, maintenance and repair as set forth hereinafter as the "*NNN Charges*". The NNN Charges constituting (i) all ad valorem and property taxes or other governmental charges lawfully levied or assessed against the Leased Premises or property located thereon (excluding any taxes on Lessee's personal property the payment of which shall be the sole responsibility of Lessee) and (ii) all insurance listed in Section 16 hereof shall be paid as a reimbursement to Lessor by Lessee within 30 days of receipt of payment from Lessor.

COMMERCIAL LEASE

"Consumer Price Index" as used in this Lease shall mean "United States City Average All Items for All Urban Consumers (CPI-U, 1982-84=100)" published by the Bureau of Labor Statistics of the U.S. Department of Labor. If the publication of the Consumer Price Index of the U.S. Bureau of Labor Statistics is discontinued, comparable statistics on the purchasing power of the consumer dollar published by a responsible financial periodical selected by Lessor shall be used for making such computations. Only the Base Rent shall increase annual based on the Consumer Price Index.

6. **INSPECTION PERIOD:** Lessee shall be allowed to conduct, at its sole risk and expense, inspections of the Leased Premises that Lessee deems necessary and advisable during the period commencing on the first day of the Primary Term and ending on the earlier of (i) the date upon which Lessee commences occupation of the Premises for any purpose other than inspection, or (ii) fifteen (15) days from the Effective Date (the "Inspection Period"). Lessor hereby grants Lessee access to Leased Premises to carry out such inspections. At any time before expiration of the Inspection Period, Lessee shall have the right to terminate this Lease by written notice to Lessor if Lessee is not satisfied with the results of its inspections. If Lessee does not send such written notice of termination to Lessor, then Lessee shall be deemed to have accepted the Leased Premises, and this Lease shall remain in effect. In the event that Lessee elects to terminate this Lease under this Section 6, (a) Lessee shall repair any and all damages arising from Lessee's inspections or occupancy of the Leased Premises during the Inspection Period Lessor, (b) Lessor shall return any unused portion of the Deposit to Lessee, and (c) neither party shall have any further liabilities or obligations hereunder, except for any indemnity or repair obligations with respect to the Inspection Period. Lessee hereby indemnifies, defends, and saves Lessor harmless from any and all cost, loss, attorneys' fees, damage, liability, and expense in connection with any injuries or damages to any person or property due to Lessee's or Lessee's agents and invitees entering the Leased Premises during the Inspection Period.
7. **APPROPRIATIONS CLAUSE:** The continuation of this Lease is contingent upon the appropriation of funds to fulfill the requirements of the Lease. If St. Tammany Parish or the St. Tammany Parish Library Board fail to appropriate sufficient monies to provide for the continuation of this Lease, or if such appropriation is reduced by the veto of the St. Tammany Parish President by any means provided in the appropriations ordinance to prevent to total appropriation for the year from exceeding revenues for that year, or for any lawful purpose, and the effect of such reduction is to provide insufficient monies from the continuation of the Lease, the Lease shall terminate on the date of the beginning of the first calendar month for which funds are not appropriated.
8. **PAYMENTS:** All payments due under this Lease shall be made to and in the name of KDW Holdings, LLC, and mailed to the following address: 608 Baronne St., New Orleans, LA 70113, but Lessor may from time to time designate other persons and places for payment of Rent by giving written notice to Lessee.
9. **UTILITY CHARGES:** As part of the NNN Charges for this Lease, Lessee shall pay, directly to the appropriate supplier the cost of all electricity, water, sewer, gas, telephone, internet, garbage collection, trash removal, fire extinguisher charging, and all other utilities and services supplied to the Leased Premises or consumed on the Leased Premises. Lessee shall pay all costs for utilities for air conditioning and heating, water sprinkler service charges, and all hookups, meter installation costs, connections, and necessary deposits. Lessor, at its option but without any obligation to do so, may make payments of said utility charges described in this Section 9 and submit the receipts to Lessee for reimbursement, at which time reimbursement for such sums by Lessee to Lessor shall immediately become due and payable.
10. **TAXES:** In accordance with Section 5, as part of the NNN Charges of this Lease, Lessee shall reimburse Lessor for all ad valorem and property taxes or other governmental charges lawfully levied or assessed against the Leased Premises or property located thereon (excluding any taxes on Lessee's personal property the payment of which shall be the sole responsibility of Lessee); provided that such taxes, assessments and other governmental charges for the first and last term of this Lease shall be prorated between Lessor and Lessee as of the dates of the beginning and ending of this Lease.
11. **CONDITION, REPAIR AND MAINTENANCE:** Lessee acknowledges that Lessor has made no representations as to the condition, manner of construction or fitness for any particular purpose of the

COMMERCIAL LEASE

improvements forming a part of the Leased Premises (the "*Improvements*"), and Lessee assumes all risks, if any, resulting from any present or future latent or patent defects in the Leased Premises or from the failure of the Leased Premises to comply with any legal requirements applicable thereto. Lessee assumes responsibility for the condition of the Leased Premises and accordingly under this Lease, Lessor will not be responsible for damages caused by or arising out of any vices or defects of the Leased Premises or the consequences thereof. Lessor has not made an inspection of the Leased Premises or of any fixture or other item constituting a portion thereof, and Lessor makes no warranty or representation, express or implied or otherwise, with respect to (i) the same as to the location, use, description, design, condition or durability thereof, or as to the quality of the material or workmanship therein, or (ii) to the extent legally permissible, as to fitness for any particular purpose, or (iii) (as at the time of the execution and delivery of this Lease) as to Lessor's title thereto or ownership thereof, as to merchantability, or otherwise on the date hereof, it being agreed that all risks incident thereto are to be borne by Lessee. In the event of any defect or deficiency of any nature in the Leased Premises or any fixture or other item constituting a portion thereof, whether patent or latent, Lessor shall have no responsibility or liability with respect thereto. The provisions of this Section II have been negotiated and are intended to be a complete exclusion and negation of any warranties by Lessor, express or implied, with respect to the Leased Premises or any fixture or other item constituting a portion thereof, whether arising pursuant to the laws of the State of Louisiana now or hereafter in effect or otherwise.

As of the expiration of the Inspection Period, the Leased Premises and all appurtenances contained therein or relating thereto, including, but not limited to the structure, foundation, roof, fixtures, equipment, locks, keys, glass, windows, elevators (if any), plumbing, automatic sprinkler system (if any), heating equipment and air-conditioning equipment (including change filters monthly), electrical, lighting, storage tanks and pipes relating thereto, drainage, driveways, parking areas, yards, green space and all systems and features, are accepted by Lessee in their present condition including any vices or defects, latent or otherwise, that may now exist or hereafter arise in the Leased Premises; and Lessee assumes full responsibility for ensuring that the Leased Premises is safe and habitable, suitable for Lessee's use, and for the maintenance of the same, including any and all interior and exterior maintenance and janitorial services, and shall, at Lessee's expense and within a reasonable time, make any and all repairs and replacements of whatsoever nature or character that are advisable or may become necessary to the Leased Premises. Such assumption by the Lessee is intended to relieve Lessor from any and all responsibility for damage caused by the condition of the Leased Premises to Lessee, or any guests or occupants of the Leased Premises. Notwithstanding anything to the contrary herein, Lessee shall not undertake any actions related to any maintenance, repairs, or replacements (other than repairs that must be completed immediately in order to avoid injury to persons or damage to property) without first providing written notice to Lessor and obtaining Lessor's written approval, and Lessor, at its option but without any obligation to do so, may undertake such maintenance, repairs or replacements and submit the receipts for same to Lessee for reimbursement, at which time reimbursement for such sums by Lessee to Lessor shall immediately become due and payable.

At the termination of this lease, Lessee shall return the Leased Premises to Lessor, in like order and condition as received, broom clean and free from trash, ordinary decay, wear and tear accepted, and shall deliver the keys to the Leased Premises to Lessor. If required by state or federal law, Lessee shall be responsible for the Leased Premises to comply with ADA regulations for restrooms and access to the Leased Premises. The Lessee shall have the sprinkler system (if any) tested at least once annually and shall furnish Lessor with a certificate of good operating condition from a qualified sprinkler company.

Lessee shall provide Lessor with written notice of any damage to the Leased Premises within twenty-four (24) hours of learning of the damage. If any repairs are not commenced by Lessee and continued in a reasonable manner within a reasonable time not to exceed fourteen (14) days after written notice by Lessor, then Lessor may, at his option declare Lessee in default and breach of the Lease or Lessor may proceed immediately to make such repairs and demand reimbursement from Lessee.

COMMERCIAL LEASE

12. **ALTERATIONS OR ADDITIONS BY LESSEE:** Lessee shall not make any alterations or additions to the Leased Premises, without obtaining Lessor's prior written consent, which consent may be withheld in Lessor's sole discretion. Any and all alterations, additions or other improvements made by Lessee, with or without the consent of Lessor, regardless of how attached (except for movable trade fixtures and equipment) shall become the property of Lessor upon termination of this Lease, without compensation therefor to Lessee, provided Lessor, upon written notice to Lessee at least thirty (30) days prior to the end of the lease term, shall have the right to require that Lessee, prior to the termination of this Lease, remove any and all such alterations, additions or improvement and restore the Leased Premises to their condition at the time of the commencement of this Lease.

If Lessee fails to remove such alterations or additions or to restore the Leased Premises as provided herein, Lessor may do so at Lessee's expense. If Lessee fails to remove trade fixtures, furnishings, equipment, or inventory at the termination of this Lease, Lessor, at its option may consider them abandoned and may take them without any payment whatsoever to Lessee, or Lessor may have them removed and stored at Lessee's expense. Lessor shall bear no responsibility for damages or loss to Lessee or to any mortgages of Lessee's property. If Lessor makes payment of any activities mentioned in this paragraph, it shall be reimbursed by Lessee for all sums expended, plus fifteen percent (15%) for bookkeeping and other administrative costs. Lessor shall also be entitled to reimbursement for damages or other loss.

Any such alterations, additions or other improvements made by Lessee shall be made at Lessee's cost and Lessee warrants that such work shall be done in a workmanlike manner, and Lessee shall provide adequate liability insurance and workmen's compensation; Lessee further warrants that such work shall be free and clear of any liens for labor or materials furnished on or to herein Leased Premises. At Lessor's option, Lessee shall furnish a bond or other security acceptable to Lessor to guarantee that no liens shall result from work or materials and that said work shall be completed as approved by Lessor.

13. **LIENS.** From and after the date hereof, Lessee shall not suffer or permit any lien (other than an inchoate lien or lien arising from Lessor's acts or omissions) to stand against the Premises or any material part thereof, against the interest of Lessee or Lessor in the Leased Premises, or against the Rent or any other sums payable hereunder, including, without limitation, a lien arising by reason of any work, labor, services or materials done for, or supplied to, or claimed to have been done for, or supplied to, (i) any owner of all or part of the Leased Premises, prior to Lessor, (ii) Lessee, or (iii) any Person holding an interest in, or occupying the Leased Premises or any part thereof through or under Lessee. If any such lien shall at any time be filed against the Leased Premises or any part thereof, or against the interest of Lessee therein, Lessee shall cause the same to be discharged or bonded of record within thirty (30) days after Lessee shall have learned of the same, by either payment, deposit or bond; provided, however, that, to satisfy the requirements of this Lease, such discharge or bonding of record must legally be sufficient to prevent the holder of the lien from causing a sale, foreclosure or other title divestiture with respect to the Leased Premises, or any portion thereof. If Lessee shall fail so to discharge or bond any such lien within such thirty (30) day period, then, in addition to any other right or remedy of Lessor, Lessor may, but shall not be obligated to, procure the discharge of the same either by paying the amount claimed to be due by deposit in court or bonding, or, Lessor shall be entitled, if Lessor so elects, to compel the prosecution of an action for the foreclosure of such lien by the lienor, with interest, costs and allowances. Any amount paid or deposited by Lessor for any of the aforesaid purposes, and all costs and other expenses of Lessor, including reasonable counsel fees, in defending any such action or in or about procuring the discharge of such lien, together with all necessary disbursements in connection therewith, and interest thereon at the Involuntary Rate from the date of payment or deposit, shall be payable by Lessee to Lessor as Additional Rent on the next succeeding date for the payment of Base Rent, as the case may be.

Nothing in this Lease shall be deemed to be, or construed in any way as constituting, the consent or request of Lessor, expressed or implied, by inference or otherwise, to any Person (other than Lessee), for the performance of any labor or the furnishing of any materials for any construction, rebuilding, alteration or

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repair of or to the Leased Premises or any part thereof, nor as giving Lessee any right, power or authority to contract for or permit the rendering of any services or the furnishing of any materials, which gives rise to any lien against Lessor's interest in the Leased Premises. Lessor shall have the right to post and keep posted at all reasonable times on the Leased Premises any notices which Lessor shall require, or shall deem appropriate, so to post for the protection of Lessor, and the Leased Premises for any such lien.

14. **ENVIRONMENTAL:** Lessee specifically agrees to defend, protect, hold harmless and indemnify Lessor from and against all Environmental Damages arising from or caused in whole or in part, directly or indirectly, by: (i) the presence on or about the Leased Premises of Hazardous Material caused by or brought onto the Leased Premises by Lessee or any Lessee Responsible Party; or (ii) the transportation, generation, use, storage, maintenance, manufacture, handling, disposal, release, threatened release or discharge of Hazardous Material on or about the Leased Premises during the Primary Term and any option term of this Lease by Lessee or any Lessee Responsible Party. For purposes of this Lease, "*Environmental Damages*" mean (i) all claims, judgments, damages, penalties, fines, costs, liabilities, and losses (including, without limitation diminution in the value of the Leased Premises, and damages for the loss of or restriction on use of rentable or usable space or of any amenity of the Leased Premises); (ii) all sums paid for settlement of claims, and for attorney's fees, consultant's fees and experts' fees and (iii) all costs incurred in connection with the investigation of Hazardous Material on or about the Leased Premises, the preparation of any feasibility studies or reports, and the performance of any cleanup remediation, removal, or restoration work required by any federal, state or local governmental or regulatory authority or agency or otherwise necessary for Lessor to make full economic use of the Leased Premises.

Notwithstanding any other obligation of Lessee to indemnify Lessor pursuant to this Lease, Lessee shall, at its sole cost and expense, promptly take all actions required by any federal, state, or local governmental or regulatory authority or agency or otherwise necessary for Lessor to make full economic use of the Leased Premises, which requirements or necessity arise from or are caused in whole or in part, directly or indirectly, by: (i) the presence on or about the Leased Premises of Hazardous Material caused by or brought onto the Leased Premises by Lessee or any Lessee Responsible Party; or (ii) the transportation, generation, use, storage, maintenance, manufacture, handling, disposal, release, threatened release, or discharge of Hazardous Material on or about the Leased Premises during the Term of this Lease by Lessee or any Lessee Responsible Party. Such actions shall include, but not be limited to, the investigation of the environmental condition of the Leased Premises, the preparation of any feasibility studies or reports and the performance of any cleanup, remediation, removal, or restoration work. Lessee shall take all actions necessary to restore the Leased Premises to the condition existing prior to the introduction of the Hazardous Material thereon or thereabout, notwithstanding any lesser standard of remediation allowable under applicable law or governmental policies. Lessee shall nevertheless obtain Lessor's approval prior to undertaking any actions required hereunder.

For purposes of this Lease, "*Hazardous Material*" means any substance or material: (i) the presence of which requires investigation or remediation under any federal, state, or local statute, regulation, rule, ordinance, order, action or policy; (ii) which is or becomes defined as a "hazardous waste", "hazardous substance", pollutant, or contaminant under any federal, state or local statute, regulations, rule or ordinance or amendments thereto including, without limitation, the Comprehensive Environmental Response compensation and Liability Act (42 USC §9601, et seq.) or the Resource Conservation and Recovery Act (42 USC §6901, et seq.); (iii) which is toxic, explosive, corrosive, flammable, infectious, radioactive, carcinogenic, mutagenic or otherwise hazardous and is or becomes regulated by any governmental authority, agency, department, commission, board, agency, or instrumentality of the United States, the State of Louisiana; or any political subdivision thereof, including specifically, without limitation, asbestos; (iv) the presence of which on the Leased Premises causes or threatens to cause a nuisance upon the Leased Premises or poses or threatens to pose a hazard to the health or safety of persons on or about the Leased Premises; or (v) the presence of which on areas adjacent to or in proximity with the Leased Premises would constitute a trespass by Lessor.

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For purposes of this Lease, "*Lessee Responsible Party*" means Lessee, its partners, directors, officers, employees, assignees, subleases, licensees, concessionaires, agents, independent contractors, customers, and invitees (each a "*Lessee Responsible Party*" and collectively the Lessee Responsible Parties"). The obligations of Lessee under this Section 14 shall survive the expiration or earlier termination of this Lease.

15. **INDEMNITY:** Lessee shall indemnify and hold harmless Lessor from and against any and all threatened or actual claims, liabilities, losses, damages, costs, or expenses of any nature (including reasonable fees and expenses of one reputable law firm chosen by Lessor to act on behalf of the Lessor and Lessor's officers, directors and employees), causes of action, suits, proceedings (formal or informal), investigations, demands or judgments, as and when incurred, made by or on behalf of any person, firm, corporation, governmental authority, partnership or entity ("*Person*") arising from (i) the occupation, use, possession, conduct or management of or from any work done in or about the Leased Premises during the term, or the subletting of any part thereof, (ii) any breach or default in the performance of any obligation on Lessee's part to be performed under the terms of this Lease, (iii) any negligence of the Lessee, or any of Lessee's agents, contractors, employees, invitees and customers, whether such acts occur on the premises, adjacent areas, common areas, sidewalks or elsewhere, or (iv) any condition of the Leased Premises, or of any vaults, passageways, or spaces therein or appurtenant thereto. Lessee shall hold Lessor harmless from and against all costs, attorney's fees, expenses and liabilities incurred in the defense of any such claim or any action or proceeding brought thereon, and in the case any action or proceedings be brought against Lessor by reason or any such claim, Lessee upon notice from Lessor shall defend the same at Lessee's expense by counsel satisfactory to Lessor. The obligations of Lessee under this Section 15 shall survive any expiration or termination of the Lease in respect of any event described in this Section 15 which shall have occurred prior to any such termination.
16. **INSURANCE:** As part of the NNN Charges of this Lease, Lessee shall pay to Lessor all costs associated with the below insurance, all in accordance with Section 5 hereof. At all times during the term of this Lease and as part of the consideration of this Lease, Lessor shall provide and maintain, at Lessee's expense, the following insurance policies acceptable to and in favor of Lessee and/or Lessor and the Lessor included as an additional insured:
 - I. Fire and Extended Coverage on "All Risk" basis insurance, including fire, wind, and hail, flood protection, and sprinkler leakage covering all improvements located on the Leased Premises, in such amount and with such provisions so as to cover their full replacement cost;
 - II. Flood Insurance for the maximum policy amounts provided under the flood program of the National Flood Insurance Program;
 - III. Comprehensive General Liability Insurance (Owners', Landlords', and Tenants' Liability) covering all activities in or about the Leased Premises (including coverage for elevators and escalators, if any, on the Leased Premises and coverage for owned, non-owned and hired automobile, and coverage for independent contractors on an "if any" basis), or adjoining streets, sidewalks and passageways in amounts as would a prudent owner of similar premises and in no event less than One Million (\$1,000,000.00) Dollars per person, One Million (\$1,000,000.00) Dollars per occurrence for personal injury and Two Million (\$2,000,000.00) Dollars for claims made during any policy year, such insurance to include contractual liability coverage for liabilities assumed by Lessee under this Lease.
 - IV. Worker's Compensation Insurance in full compliance with requirements of the State of Louisiana and covering all construction, repairs, alterations, restorations or other work conducted by or on behalf of Lessee or about the Premises.
 - V. Such other insurance as Lessor may reasonably require from time to time.

In the event any of the above insurance coverage is subject to a deductible clause, Lessee agrees to bear full cost of such deductibility.

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All of the foregoing insurance shall name Lessor as additional insured and shall be carried with responsible insurance companies duly licensed to do business in the State of Louisiana and bearing a rating of not less than A-VI in the latest Best Casualty Insurance Reports and otherwise acceptable to Lessor.

Each policy required in clauses (1) through (5), inclusive, above shall provide for the benefit of Lessor, that not less than thirty (30) days' prior written notice of any amendment, cancellation, termination or lapse of coverage shall be given to Lessor, and that such insurance shall not be invalidated (i) by any act or neglect of Lessor, Lessee, or any other person or entity holding an interest in the Leased Premises, (ii) by any foreclosure or other proceeding relating to the Leased Premises, (iii) by any change in the title or ownership of the Leased Premises, or (iv) by any occupancy of the Leased Premises for purposes more hazardous than are permitted by such policy; and none of such policies shall contain a provision relieving the insurer thereunder of liability for any loss by reason of the existence of other policies of insurance covering the Leased Premises against the peril involved, whether collectible or not. Lessee shall not obtain or carry separate insurance concurrent in form, or contributing in the event of loss with that required herein unless Lessor is named as an additional insured therein, with loss payables provided herein and otherwise complying with the terms and provisions contained in this Lease. Lessee shall immediately notify Lessor whenever any such separate insurance is obtained and shall deliver to Lessor certificates evidencing the same. Each policy shall provide that the insurer(s) waive any right of subrogation against Lessor, Lessee, and their respective officers, agents and employees.

Lessee shall review, at least every two (2) years, the then current replacement cost of the Improvements and shall request that Lessor increase insurance amounts to cover any increase in said current replacement cost. If Lessor reasonably believes that it is not maintaining the insurance coverage required hereby, Lessor may require that the current replacement cost of the Improvements be established by an independent appraiser selected by Lessee and acceptable to Lessor, provided, however, that such appraisal shall not be requested by Lessor more often than once every two (2) years. Lessee shall bear the cost of the appraiser if the replacement cost set by the appraisal is more than the insurance coverage Lessee was proposing prior to the appraisal.

17. **SETTLEMENT AND PAYMENT OF CLAIMS.** Losses covered by the insurance provided for in Section 16 above shall be adjusted with the carriers thereof by and at the cost of Lessee, provided, however, that if the loss shall be in excess of Fifty Thousand (\$50,000) Dollars, no final adjustment shall be made without the written approval of Lessor of the amount of the adjustment. All and any insurance payment or recovery to which either Lessee or Lessor may become entitled by reason of its interest in the Leased Premises is hereby assigned to Lessor (and shall be paid to the Lessor), which payment and/or recoveries shall be distributed as provided in this Lease.

Losses payable by reason of the rental value insurance shall be paid as Rent is required to be paid in the same manner as Rent hereunder.

Lessee agrees to give prompt notice to Lessor (the "*Casualty Notice*") with respect to all fires and other perils occurring upon the Leased Premises.

If the improvements and/or the Leased Premises are only partially damaged and if the proceeds received by Lessor from the insurance policies maintained by Lessor are sufficient to pay for the necessary repairs, this Lease shall remain in effect and Lessee shall repair the damage as soon as reasonably possible using the Lessor's insurance proceeds, with Lessor being entitled to retain any remaining insurance proceeds. If the Improvements and/or the Leased Premises are only partially damaged but the insurance proceeds received by Lessor are not sufficient to pay the entire cost of repair, or if the cause of the damage is not covered by the insurance policies which Lessor maintains, Lessor may elect either to: (a) repair the damage as soon as reasonably possible, in which case this Lease shall remain in full force and effect; or (b) terminate this Lease effective as a date set by Lessor, but not sooner than thirty (30) days after such Lessor notice is given, and Lessee shall vacate the Leased Premises and surrender the same to Lessor. Lessor shall notify Lessee within sixty (60) days after receipt of the Casualty Notice whether Lessor elects to repair the damage or terminate the Lease.

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If the Improvements and/or Leased Premises are totally or substantially destroyed by any cause whatsoever, such that, in the Lessor's opinion, substantial alteration, demolition, or reconstruction of the Improvements or the Leased Premises shall be required (whether or not the Leased Premises shall have been rendered untenable), this Lease shall terminate as of the date of Lessor's receipt of the Casualty Notice. Notwithstanding the foregoing, and regardless of whether or not insurance proceeds are available, if the Leased Premises can be rebuilt within one hundred eighty (180) days after the date of destruction in the Lessee's reasonable judgment, Lessor may elect, in its sole discretion, to rebuild the Leased Premises at Lessor's own expense, in which case, this Lease shall remain in full force and effect. Lessor shall notify Lessee of such election within sixty (60) days after receipt of the Casualty Notice.

In all events, all amounts paid or that would have been paid by the insurance required to be maintained by pursuant to this Lease shall be paid to and retained by Lessor.

Lessor and Lessee each agrees that it will cooperate with the other, to such extent as such other party may reasonably require, in connection with the prosecution or defense of any action or proceeding arising out of, or for the collection of, any insurance monies that may be due in the event of any loss or damage, and that it will execute and deliver to such other party such instruments as may be required to facilitate the recovery of any casualty insurance proceeds or other insurance monies.

If an Event of Default is continuing, no monies payable to Lessee under this Section 17 or Section 16 shall be paid to it until such default shall have been cured to the reasonable satisfaction of Lessor.

In addition to the other remedies in this Lease, Lessor shall be entitled to injunctive relief in the case of any violation or attempted or threatened violation, of any of the term, covenants, conditions, provisions or agreements contained in this Section 17, or to a decree compelling the specific performance of any of the provisions hereof, or to any other remedy allowed to Lessor by law or equity.

18. EXPROPRIATION:

- a. In the event as a result of condemnation or expropriation proceedings or threat of same by any government agency all or a substantial portion of the property is taken or transferred so as to render the remaining portion insufficient of Lessee to continue its business, this Lease shall be terminated as of the date of actual transfer of title of said expropriated property.
- b. If the remaining portion is sufficient for use for Lessor's business and Lessor estimated that repairs can be completed within ninety (90) days, after repairs are commenced, then Lessor, at Lessor's option, may notify Lessee of its intent to repair the property; and the Lease shall not be terminated, but the Lessee shall be entitled to a reduction or remission of rent such as shall be just proportionate, but shall not be entitled to any damages or other payment. If Lessor fails to complete the work within ninety (90) days, this Lease shall terminate and Lessee shall not be entitled to any damages or payments.
- c. In the event of (a) above, Lessor shall be entitled to the total of any payments made because of the expropriation except such payment as may be specifically designated for and paid to Lessee. In the event of (b) above, the costs of such repairs shall be paid in proportion to the payments (if any) to Lessor and Lessee.

19. **SIGNS BY LESSEE:** Lessee shall have the right to erect and maintain signs advertising Lessee's business on the interior and exterior of the Leased Premises, provided that such signs are not in Lessor's sole judgment, dangerous, unsightly or detrimental to the property and shall be erected and maintained in accordance with the rules and regulations of the Lessor and of properly constituted authorities, except that no signs may be painted on the walls or other parts of the building and no sign or any other object whatsoever may be placed on the roof by Lessee. Lessee shall remove all signs erected or placed by Lessee at the expiration of the lease and shall repair any damages to the Leased Premises caused by this erection, maintenance or removal thereof.

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Lessor shall not have any obligation for the erection of signage or *for* the removal of existing signage, which shall be the sole responsibility of the Lessee.

20. **FOR SALE OR LEASE SIGNS: INSPECTION BY PROSPECTS:** Lessor shall have the right to place the usual "For Sale" and "By Auction" signs on the Leased Premises at any time during any term of this lease and the usual "For Lease" signs on the Leased Premises during the last six (6) months of the option term of this Lease (if any) or of the Primary Term if an option for extension is not exercised. Lessee agrees to allow persons authorized by Lessor to inspect the Leased Premises at any time during normal business hours during the term of this lease with the view of purchasing the same, and during the last six (6) months of anticipating occupancy (if an option for extension has not been exercised) or the last six (6) months of the final extended term with the view of renting the same, such inspections to be reasonable hours. If Lessee fails or refuses to permit such signs or inspection of the premises Lessor shall have the option to consider the Lease renewed for one year under the terms and conditions, except that the rent shall be double the entire rental paid by Lessee during the prior twelve (12) months or to hold Lessee liable for all loss and damages suffered by Lessor and/or enter the premises by any means without responsibility of the Lessee for any loss or damage resulting therefrom.
21. **RIGHT OF ENTRY BY LESSOR:** Lessor or Lessor's duly appointed agent, shall have the right to enter the Leased Premises at all reasonable times for the purpose of inspecting the same or to make repairs or to perform other work as Lessor may deem necessary or advisable in the event Lessor fails to maintain to Leased Premises in a proper manner. Such work shall be done in a manner to avoid undue inconvenience to Lessee.
22. **SURRENDER OF POSSESSION:** Upon expiration of this Lease, Lessee shall immediately surrender to Lessor possession of and all keys to the Leased Premises. Any holding over of the premises or the keys by Lessee shall not operate, except by written agreement, to extend or renew this Lease, but in such case, Lessor may terminate Lessee's occupancy at once or may consider such occupancy to be from month to month. In the event of such holding over without Lessor's consent, Lessee shall pay double the rent stipulated in the Lease for that period, together with such loss or damage as may be caused to the Lessor by such holding over.
23. **MANNER OF USE:** Lessee shall not cause or permit the Leased Premises to be used in any way which constitutes a violation of any law, ordinance, or governmental regulation or order, or which annoys or interferes with the rights of Lessees of the development of which the Leased Premises is part, or which constitutes a nuisance or waste. Lessee shall obtain and pay for all permits required for Lessee's occupancy of the Leased Premises and shall promptly take all substantial and non-substantial actions necessary to comply with all applicable statutes, ordinances, rules, regulations, orders and requirements regulating the use by Lease of the Leased Premises. No auction sales, going-out-business sales, fire sales, bankruptcy sales or other sales not in the ordinary course of Lessee's business shall be conducted on the Leased Premises, without the prior written consent from Lessor.
 - a. Lessee shall put nothing in the premises nor do anything, nor allow any activity which would forfeit or suspend insurance on the Leased Premises.
 - b. Lessee shall operate its business on the Leased Premises at all times during the entire term of this Lease, unless prevented from doing so by causes beyond Lessee's control, and shall conduct its business at all times lawfully for the operation of such business in and upon the lease premises. The Lessee shall keep the Leased Premises at all times adequately fixtured, equipped, stocked and adequately staffed with personnel. Lessee agrees that it will conduct its business in the Leased Premises during the regular and customary hours for that kind of business.

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24. **LESSOR'S RIGHT TO CORRECT LESSEE'S PAST DUE OBLIGATIONS:** If repairs to the premises required of Lessee by this Lease are not commenced within the time prescribed in this Lease after written notice is received by Lessee and performed in a timely fashion or if any payments to third parties, insurance premiums, taxes and other items, are not made timely after receipt by Lessee of written notice of amounts due, Lessor, at its option but without any obligation to do so may make such repairs or payments. Reimbursement for such sums by Lessee to Lessor shall immediately become due and payable. Each such instance shall be subject to late charges and interest described below from the original due date of the obligation.
25. **DEFAULT:** If Lessee fails to pay any installment of Rent or to reimburse Lessor for any sums paid by Lessor for expenditures required of Lessee due under this lease within five (5) days after written notice by Lessor to Lessee demanding same (provided that such notice need not be given with regard to nonpayment of Rent after such notice has been given twice during the period of this Lease), or fails to comply with any other provision of this Lease within twenty (20) days after such written notice by Lessor, or if Lessee abandons the Leased Premises, or removes from the Leased Premises any property against which Lessor is entitled to a Lessor's lien, or if Lessee makes an assignment for the benefit of creditors or is adjudged as bankrupt in an involuntary bankruptcy proceeding or files any type of proceeding or applies for any relief under the laws of the United States relating to bankruptcy or State laws relating to insolvency or if a receiver or a custodian is appointed for Lessee for any of Lessee's property by any court, then in any such event, Lessor shall have the right, at Lessor's option, without putting Lessee in default and without notice to vacate, or notice of default, (1) to cancel this Lease effective immediately or effective as of any date Lessor may select or (2) to proceed one or more times for past due installments of Rent or other cash obligations, without prejudicing the right to proceed later for additional installments or exercise any other remedy, or (3) to declare the unpaid Rent for the entire unexpired term of this Lease immediately due and payable and at once demand and receive payment thereof or (4) to have recourse to any other remedy or mode of redress to which Lessor may be entitled by law, Lessee hereby assenting thereto and expressly waiving any notice to vacate, and Lessee shall be and remain liable not only for Rent and other obligations payable to the date such cancellation becomes effective, but also for all damage or loss suffered by Lessor for the remaining term of this Lease resulting from such cancellation of the re-leasing on less favorable terms. Failure of Lessor to exercise any right granted in this paragraph shall not be construed as a waiver of the right and no indulgence by Lessor shall be construed as a waiver of any right herein granted. Lessor's election of a remedy or right shall not be irrevocable; Lessor may at any time change his selection of remedies. Lessor and Lessee further acknowledge and expressly agree that Lessor shall be entitled to any and all rights that it has to a Lessor's privilege or lien over Lessee's personal movable property in the event of default as provided for under the law, including but not limited to rights of seizure.

If a default shall have happened and be continuing, Lessor shall have the immediate right, whether or not the Lease shall have been terminated pursuant to this Section 23, to re-enter and repossess the Leased Premises by summary proceedings, ejectment or in any manner Lessor determines to be necessary or desirable, and shall have the right to remove all persons and property therefrom, subject to the rights of Lessee's subleases in effect at that time to the extent legally permissible. Lessor shall be under no liability by reason of any such re-entry, repossession or removal and Lessee to the extent legally permissible hereby consents thereto and waives any right to prohibit Lessor from effecting any such re-entry, repossession or removal. No such re-entry, repossession or removal shall be construed as an election by Lessor to terminate the Lease unless a notice of such intention is given by Lessor to Lessee pursuant to this Section 23, or unless such termination is decreed by a court of competent jurisdiction.

The specified *remedies* to which Lessor may resort under the terms of this Lease are cumulative and are not intended to be exclusive of any other remedies or means of redress to which Lessor may be lawfully entitled in case of any breach or threatened breach by Lessee of any provision of this Lease.

26. **NOTICES:** Any notice to be given under this lease by Lessor to Lessee shall be considered as duly given if made in writing and deposited in the mail, postage prepaid, by registered or certified mail, addressed to Lessee at the Leased Premises. Any notice to be given under this lease by Lessee to Lessor shall be construed as duly

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given if made in writing and delivered to Lessor or deposited in the mail, postage prepaid, by registered or certified mail, addressed to Lessor at the place where Rent is required to be paid under this Lease. The effective date of any notice shall be the date of receipt or if not current address of Lessee has been given to Lessor, then the date of deposit of the notice in the U.S. postal system to Lessee's last known address according to Lessor's records shall be the effective date. Either Lessor or Lessee may change the designated place to which written notice is to be sent by mail, by so advising the other in writing, by delivery of such advice or by registered or certified mail addressed to the place designated in this Lease or such place as may have been subsequently designated, in accordance with this paragraph.

27. **PAYMENTS LESS THAN TOTAL AMOUNTS:** In the event any payment to Lessor is less than the full and total amount owed by Lessee for the obligation or payment due, Lessor may, at its option, receive such partial payment, which receipt and acceptance by Lessor shall in no way waive any rights of Lessor nor be interpreted as Lessor's willingness to accept any other partial payments. In addition, Lessor shall not be bound in any manner by any notation, statement or other legend inscribed or attached by letter or otherwise to such remittances.

28. **SUBLEASING OR ASSIGNMENT:** Lessee shall not voluntarily or by operation of law assign, transfer, mortgage, sublet, or otherwise transfer or encumber all or any part of Lessee's interest in this Lease or in the Leased Premises, without Lessor's prior written consent. Any attempted assignment, transfer, mortgage, encumbrance or subletting without such consent shall, at Lessor's option, be void and shall constitute a breach of this Lease. Any such sublease approved by Lessor shall contain all of the provisions of this Lease.

Regardless of Lessor's consent, no subletting or assignment shall release Lessee of Lessee's obligations or alter the primary liability of Lessee to pay the Rent and to perform all other obligations of Lessee hereunder. The acceptance of Rent by Lessor from any other person shall not be deemed to be a waiver by Lessor of any provision hereof. Consent to one assignment or subletting shall not be deemed consent to any subsequent assignment or sub-letting. In the event of default by any assignee of Lessee or any successor of Lessee, in the performance of any of the terms hereof, Lessor may proceed directly against Lessee without the necessity of exhausting remedies against said assignee.

29. **RELEASE OF LESSOR ON SALE:** Upon a sale or transfer of the Leased Premises by Lessor or a subsequent purchaser or transferor thereof, the purchaser or transferee by virtue of such sale or transfer shall be bound for the performance of all Lessor's agreements and obligations under this lease; Lessee agrees to attorn to such purchaser. Lessor shall thereupon be released from any and all liability thereafter arising under this lease.
30. **LATE CHARGE:** Lessee hereby acknowledges that late payment by Lessee to Lessor of Rent and other sums due hereunder will cause Lessor to incur costs not contemplated by this Lease, the exact amount of which will be extremely difficult to ascertain. Such costs include but are not limited to processing and accounting charges, and other costs or losses. Accordingly, if any installment of Rent or any other sum due from Lessee shall not be received by Lessor or Lessor's designee within the time prescribed herein after such amount shall be due, then, without any requirement for notice to Lessee, Lessee shall pay to Lessor a late charge equal to five (5%) percent of such overdue amount. The parties hereby agree that such late charge represents a fair and reasonable estimate of the costs Lessor will incur by reason of late payment by Lessee. Acceptance of such late charge by Lessor shall in no event constitute a waiver of Lessee's default with respect to such overdue amount nor prevent Lessor from exercising any of the other rights and remedies granted thereunder.
31. **PAST DUE OBLIGATIONS INTEREST:** In addition, any amount due to Lessor or Lessee not paid when due shall bear simple interest at ten percent (10%) per annum from date of payment of such interest shall not excuse or cure any default by Lessee under this lease. Interest shall be payable on late charges incurred by Lessee.
32. **ATTORNEY'S FEES:** Should an attorney be engaged by Lessor to enforce payment of the rent due under this lease or to protect any of the interests of Lessor hereunder, with or without judicial proceedings, Lessee

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agrees to pay Lessor the reasonable fee of such attorney, and Lessee also agrees to pay all court costs and other expenses incurred by Lessor.

33. **ESTOPPEL CERTIFICATE:** Lessee shall at any time upon ten (10) day prior written notice from Lessor execute, acknowledge and deliver to Lessor a statement in writing (i) certifying that this Lease is unmodified and in full force and effect (or, if modified, stating the nature of such modification, and certifying that this lease, as so modified, is in full force and effect) and the date to which the Rent and other charges are paid in advance, if any, and (ii) acknowledging that there are not, to Lessee's knowledge, any uncured defaults on the part of Lessor hereunder, or specifying such defaults if any are claimed. Any such statement may be conclusively relied upon by any prospective purchaser or holder of an encumbrance of the premises.

At Lessor's option, Lessee's failure to deliver such statement within such time shall be a material breach of this Lease or shall be conclusive upon Lessee (i) that this Lease is in full force and effect, without modification except as may be represented by Lessor, (ii) that there are no uncured defaults in Lessor's performance, and (iii) that not more than one month's Rent has been paid in advance.

34. **SUBORDINATION:** Lessee agrees that Lessee will at any time, upon demand of Lessor, subordinate this Lease to the lien of any mortgage or mortgages which Lessor has placed or may hereafter place on the Leased Premises, provided that in any such mortgage the mortgagee shall agree, for itself and for each and every subsequent owner or holder of the mortgage and mortgage note and for any receiver or purchaser of the Leased Premises in the event of foreclosure, that Lessee's peaceable and quiet possession of the Leased Premises will not be disturbed on account of such mortgage or by reason of anything done or caused to be done thereunder, so long as Lessee pays the rents reserved under this Lease and keeps the covenants, agreements and stipulations of this Lease. Lessee agrees to attorn to a foreclosing mortgagee or purchaser at a foreclosure sale.
35. **GRANTING OF SERVITUDES:** Lessor reserves to itself the right, from time to time, to grant such servitudes, rights and dedications that Lessor deems necessary or desirable, and to cause the recordation of servitudes and restrictions, so long as such rights, dedications, servitudes and restrictions do not unreasonable interfere with the use of the premises by Lessee. Lessee shall reasonably cooperate with Lessor in Lessor's granting of any such servitudes, rights and dedications.
36. **NON-WAIVERS:** Failure of Lessor to require strict performance by Lessee of any of the covenants, provisions or conditions of this Lease, on one or more occasions shall not constitute a waiver by Lessor of the right thereafter to require strict compliance with said covenants, provisions and conditions.
37. **SHORT FORM OF LEASE:** Either Lessor or Lessee shall, upon request of the other, execute, acknowledge and deliver to the other a "short form" memorandum of this Lease for recording purposes. The party recording such form shall pay all costs and reimburse the other party for any costs and attorney fees incurred.
38. **ASSIGNS AND SUCCESSORS:** All of the provisions contained herein shall be binding upon and shall inure to the benefit of the parties hereto, their heirs, executors, administrators, successors, assigns, affiliates, nominees and representatives.
39. **NOTICE OF TERMINATION:** Upon termination of this Lease for any reason, Lessee agrees to execute, at Lessor's request and sole expense, a recordable instrument evidencing the termination of this Lease. If Lessee fails to execute such a document within five (5) days after such document is submitted to Lessee, then it is agreed that Lessor's written statement signed by an officer of Lessor or by Lessor stating that the Lease is terminated shall be recordable and accepted by all parties.
40. **LAWS OF LOCALITY:** This Lease shall be deemed to be a contract made under the laws of the State of Louisiana and shall be construed in accordance with and governed by the laws of the State of Louisiana and ordinances of the municipality and parish where the Leased Premises are situated and the rules and regulations of their duly constituted authorities.

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41. **IN SOLIDO LIABILITY:** If the above described property is leased to more than one party, the obligations of all such parties hereunder, such as Lessee, if any, shall be IN SOLIDO.
42. **AUTHORITY OF SIGNORS:** If Lessee is a corporation, each person signing this Lease on behalf of Lessees represents and warrants that it has full authority to do so and that this Lease binds the corporation. If the proper authorizing resolution is not attached hereto at execution, then within five (5) days after this Lease is signed, Lessee shall deliver to Lessor a certified copy of such a resolution of Lessee's Board of Directors.
43. **ENTIRE AGREEMENT:** The whole agreement between the parties hereto is set forth in this instrument including all exhibits hereto and any in solido obligations and guaranties relating thereto, which are made part hereof as if written herein, and the parties hereto shall not be bound by any agreements, conditions, understanding or representations other than are expressly stipulated and set forth herein or in any written and signed amendments. If there is any conflict between printed portions and typewritten or handwritten portions, the typewritten or handwritten portions shall prevail.

[Signatures Follow]

COMMERCIAL LEASE

COUNTERPART SIGNATURE PAGE TO COMMERCIAL LEASE DATED _____

THUS DONE AND SIGNED on the ____ day of _____, 2025, but effective as of the date first written above.

LESSOR:

KDW HOLDINGS, LLC

Signature / Date

Print Name

COUNTERPART SIGNATURE PAGE TO COMMERCIAL LEASE DATED _____

THUS DONE AND SIGNED on the ____ day of _____, 2025, but effective as of the date first written above.

LESSEE:

ST. TAMMANY PARISH LIBRARY

Signature / Date

Print Name

COMMERCIAL LEASE

EXHIBIT "A" TO COMMERCIAL LEASE DATED : **TBD**

A certain lot of ground, together with all the buildings and improvements thereon, and all the rights, ways, privileges, servitudes, appurtenances and advantages thereunto belonging or in anywise appertaining, situated in the City of Covington, Parish of St Tammany, State of Louisiana, designated as Lot 5-A of Square 2111 of the Division of New Covington (A/K/A New Covington Addition) on the plan of resubdivision by Fontcuberla Surveys Incorporated, dated April 8, 1996, being a resubdivision of original Lot 5 and a portion of Lot 4 and a 20 foot revoked alley, registered as Map File No. 1434, official records of St. Tammany Parish, Louisiana. Al as more fully shown on the plan of survey by Randall W. Brown & Associates, Inc., dated August ,1 2005.

Being the same property acquired by above vendor on act dated 4/25/05 and recorded at Instrument No.1491247 in the Parish of St. Tammany, State of Louisiana.

Municipal Address:

1112 West 21st Avenue
Covington. LA

EXHIBIT "B" TO COMMERCIAL LEASE DATED : **TBD**

COMMERCIAL LEASE

FOYER:
LARGE WATERHOG RUG
MARBLE COUNTER

1ST FLOORFRONT CONFERENCE ROOM:
FLAT TV WITH SPEAKERS MOUNTED ON WAITING ROOM WALL
MAHOGANY CABINET WITH NUMEROUS AUDIO/VIDEO COMPONENTS WITHIN WINDOW
BLINDS

ADJACENT SCREENING ROOM:
WINDOW CURTAINS

ADJACENT 1ST FLOOR BATHROOM:
TRASHCAN, IRON ART PIECE MOUNTED ON WALL

ADJACENT 1ST FLOOR BACK CONFERENCE ROOM:
TOSHIBA FLAT TVMOUNTED ON WALL

ADJACENT KITCHEN:
STAINLESS STOVE, MICROWAVE, DISHWASHER, MARBLE COUNTERS, PAINT CANS,
MAINTENANCE ITEMS, MULTIPURPOSE 22FT. ALUMINUM CONVERTIBLE LADDER

CENTRAL ALCOVE:
MARBLE COUNTERS

FRONT RECEPTION ROOM:
TALL LEATHER DESK CHAIRS X 2

UPSTAIRS MAIN OFFICE:
SONY TV, MOUNTED DVR, AUDIO RECEIVER, LEATHER GUEST CHAIR

ADJACENT FRONT OFFICE:
TALL BOOKSHELF, LARGE DESK, CREDENZA BOTTOM AND TOP,
LATERAL 2 DRAWER FILE CABINET, BLINDS, LEATHER GUEST CHAIR

UPSTAIRS BATH:
MOUNTED ACCESSORY SHELF

ALCOVE ADJACENT TO STAIRS:
LATERAL 2 DRAWER FILE CABINET

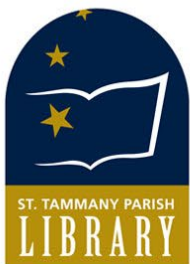
OFFICE ON SIDE OF BLDG ADJACENT TOBATHROOM:
LATERAL 2 DRAWER FILE CABINET, LARGE DESK, TALL LEATHER DESKCHAIR

DOUBLE OFFICE ADJACENT:
LARGEL-SHAPED DESK/CREDENZA/FILE CABINET X 2
CENTRALLARGE CONFERENCE ROOM: MOUNTED CHALK BOARD, CABINETS, CONSOLE,
BLINDS/EXTRA DOOR

ATTIC:
EXTRA DOOR

Resolution # 25-016 Resolution amending Rules and Regulations Update Section 106 – E or F Code of Conduct (Baham)

Ann Shaw proposed a Code of Conduct at the June 23rd, 2025 special meeting. Glenn Baham took over sponsorship at the Board meeting on July 28th, 2025 and postponed discussion until this meeting. Attached to the resolution are the original sections E and F, and Mr. Baham's updated draft.



St. Tammany Parish Library Board of Control

Resolution No. 25-016

Resolution # 25-016 Resolution amending Rules and Regulations Update Section 106 – E or F Code of Conduct

Sponsor: Baham

August 25, 2025

WHEREAS, the St. Tammany Parish Library Board of control has previously adopted Rules and Regulations Section 106 – E. Ethical Obligations or F. Responsibilities and Obligations; and

WHEREAS, The Library Board of Control met to discuss updates to these sections of Rules and Regulations on June 23rd, 2025 and then postponed a decision at the meeting on July 28th awaiting a new draft; and

WHEREAS, the suggested update is attached to this resolution after the original sections E and F;

NOW THEREFORE BE IT RESOLVED, The Library Board of Control amends Rules and Regulations Section 106 – E or F to include a Code of Conduct.

THIS RESOLUTION HAVING BEEN SUBMITTED TO A VOTE, THE VOTE THEREON WAS AS FOLLOWS:

Moved for adoption by _____ and seconded by _____,

YEAS:

NAYS:

ABSENT:

ABSTAIN:

AND THIS RESOLUTION WAS DECLARED DULY ADOPTED ON THIS DAY, THE 25TH DAY OF AUGUST 2025, AT A MEETING OF THE ST. TAMMANY PARISH LIBRARY BOARD OF CONTROL, A QUORUM OF THE MEMBERSHIP BEING PRESENT.

ABITA SPRINGS (985) 893-6285

COVINGTON (985) 893-6280

MADISONVILLE (985) 845-4819

ADMINISTRATIVE OFFICE
310 WEST 21ST AVENUE COVINGTON, LA 70433
PH: (985) 871-1219 FAX: (985) 871-1224
BUSINESS RESOURCE CENTER
(985) 626-5314

FOLSOM (985) 796-9728

MANDEVILLE (985) 626-4293

BUSH (985) 886-3588

LACOMBE (985) 882-7858

PEARL RIVER (985) 863-5518

CAUSEWAY (985) 626-9779

LEE RD (985) 893-6284

SLIDELL (985) 646-6470

106 Board Membership

E. Ethical Obligations

1. All Board Members shall comply with Louisiana State ethics requirements as expressed in [R.S. 42:1101](#) and Chapter 5, Section 501 of the Rules and Regulations of the St. Tammany Library Board of Control.
2. If a Board Member is asked to vote on an issue that would constitute a violation of [R.S. 42: 1112](#), they shall recuse themselves from voting and shall be prohibited from participating in discussion and debate concerning the matter. ([R.S. 42:1120](#))
3. Board Members shall respect the confidentiality of other Board Members, library staff, and issues discussed in an executive session of the Board, even after they have completed their service on the Board.

106 Board Membership

F. Responsibilities and Expectations

The Board shall:

1. Elect officers of the Board ([R.S. 25:215](#)).
2. Choose a Director ([R.S. 25: 215](#)).
3. Evaluate the Director in an Executive Session during a meeting of the Board as close as possible to the Director's hiring date anniversary. Evaluations may be conducted more often than once per year.
4. Attend at least 66 percent of the regularly scheduled meetings. Any Board Member who misses two consecutive meetings without good cause shall be deemed to have resigned, and the Board will recommend to the Parish Appointing Authority that a replacement be appointed for the balance of the unexpired term.
5. Review and approve the Library's annual budget.
6. Officially establish written policies of the Library.
7. Approve minutes of the Board.
8. Establish goals for the Director and Library.
9. Members must read and sign St. Tammany Parish Library's Ethics and Sexual Harassment policies.
10. Submit financial disclosures to the Louisiana Ethics Administration annually.

The Board is expected to:

1. Publicly support Board decisions.
2. Ensure adherence to the Library's mission.
3. Be prepared and actively participate in all meetings.
4. Be an advocate for the Library.

ST. TAMMANY PARISH LIBRARY

CODE OF CONDUCT

PURPOSE:

This Code of Conduct outlines the expectations regarding the behavior and responsibilities of the members of the Library Board of Control (LBOC). It ensures that LBOC Board members (“Members”) operate with integrity, accountability, fairness and a respect for work-life balance, while maintaining their commitment to mission of the St. Tammany Parish Library.

VISION STATEMENT:

To empower, enhance and enrich the quality of life for every resident of St. Tammany Parish through services, programs, facilities, technology and physical and digital collections.

MISSION STATEMENT:

Cultivating discovery, creativity and lifelong learning by offering access to resources, programs and services for everyone in a welcoming environment.

COMMITMENT TO MISSION AND PUBLIC SERVICE

- Members shall act in the best interest of the library and its patrons at all times.
- Personal and/or professional interests must never conflict with the mission of the library.

RESPECT FOR TIME—Personal, Family and Volunteer

- Members shall recognize that service on the LBOC is a volunteer commitment and that members have personal and family responsibilities.
- Meeting will be scheduled with reasonable notice and consideration for members’ availability.
- Board leadership will avoid unnecessary meetings and communications outside of the business hours unless absolutely necessary.
- Email, messaging and telephone calls will be used judiciously to minimize after-hours interruptions.
- Members are encourage to establish and respect personal boundaries, and not to feel obligated to respond to non-urgent and/or non-emergency matters outside of regular hours.

ATTENDANCE AND PARTICIPATION

- Members are expected to attend and participate in board meetings and relevant events as their personal schedules allow.
- Absences due to personal, family or health reasons are respected, with open communications encouraged.

CONFIDENTIALITY AND DISCRETION

- In accordance with R.S. 25:215, the LBOC employs the Library Director and may employ other library personnel. Any board member shall be entitled to request documents and/or information from the Library Director or any other employee and the Director or employee shall properly and promptly respond to the request for information and/or documents in a timely manner.
- Members shall respect the confidentiality of sensitive information.
- Internal board matters and sensitive information should not be discussed outside of appropriate channels, especially if doing so would impact other members' privacy or time.

COLLEGIALITY AND COLLABORATION

- Members will foster a positive, inclusive and respectful board environment.
- Members will support each other in balancing service with personal commitments.
- Members will work together to promote the mission of the library.

ACCOUNTABILITY AND ENFORCEMENT

- Members agree to uphold this code of conduct and support its application amongst all members
- Concerns about behavior or scheduling conflicts will be addressed constructively and privately when possible.

ACKNOWLEDGEMENT

I, the undersigned, acknowledge that I have read and agree to abide by this Code of Conduct as a Member of the Library Board of Control.

Name: _____

Signature: _____

Date: _____